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**ANNUAL REPORT
1998**



**TOWN OF
ALBANY
NEW HAMPSHIRE**

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Cover Photo: Ruth Morrill

This Town Report is dedicated to the memory of Ruth Morrill, Albany Town Clerk/Tax Collector from 1977-1982, constituent of the NH House of Representatives from 1957-1958, Albany correspondent to the local newspapers, member of the Albany Civic Group, Albany Historian, and friend who passed away in October. She will be missed by all who knew her.

ANNUAL REPORT

of the
Officers of the Town
of

ALBANY

NEW HAMPSHIRE

NEW HAMPSHIRE
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for the fiscal year ending December 31,
1998

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TOWN OFFICERS

OFFICE	OFFICER	TERM EXPIRES
MODERATOR (Two year term)	STEPHEN KNOX	2000
SELECTMEN (Three Year Term)	SANDRA VIZARD	2001
	DAVID S. UREY	2000
	RICHARD ANDERSEN (Resigned)	1999
	CATHY W. MCKENZIE (Appointed)	1999
TOWN CLERK/ TAX COLLECTOR (Three Year Term)	SHARON KEEFE	2000
TREASURER	SANDRA VIZARD (Resigned)	2000
	ANN CROTO (Appointed)	1999
ROAD AGENT (Three Year Term)	CURTIS COLEMAN	2001
CEMETERY TRUSTEES (Three Year term)	ROBERT LEONARD	2001
	ANN CROTO	2000
	MARY I. LEAVITT	1999
TRUSTEES OF TRUST FUNDS (Three Year term)	ELAINE WALES	2000
	RITA WELLS	1999
	MARY I. LEAVITT (Appointed)	1999
SUPERVISORS OF CHECKLIST (Six Year Term)	KAREN DEVEAU	2004
	CHARLOTTE JONES	2003
	BERTIL BACKMAN (Deceased)	2002
	LISA ZACK (Appointed)	1999
AUDITORS	VACHON, CLUKAY & CO. (Appointed)	1999
	EDWARD MCKENZIE	1999

SELECTMEN'S REPORT

1998

As memorialized on the cover of this Report, the Townspeople of Albany had to say their last good-bye to Ruth Morrill in October of this year. She died peacefully in her home with husband George and son Gregory nearby. She had been in declining health for much of the year. We will miss her quick and mischievous smile, her keen sense of humor, her dedication to the history and welfare of our Town, and the love that she bestowed upon those around her. Our deepest condolences to George and to the family. She will live forever in our memories.

It has been a year of transition at Town Hall. The only face that didn't change in the Selectmen's office was that of Beverly Hanson, secretary to the Selectmen. She has provided invaluable continuity, knowledge, and dedication as the new faces arrived. We thank her for her sage advice and guidance.

We also extend our sincere appreciation to Tom Barbour and Mary Leavitt for the extensive work that they performed as Selectmen and in other capacities. Tom first became a Selectman in 1987, and served for 11 years. During his tenure, the new Town Hall was built, thanks in significant part to the efforts and skills of Tom. In June 1998, Dick Andersen resigned from the Board, and Cathy McKenzie was appointed to the position. Thanks also to Dick for his years of service to the Town.

It has been a busy year for the Town in the courts. A judicial decision was received in April in the abatement case filed by the Martinellos (Pine Knoll Campground) against the Town. Henceforth the property will be assessed on the "income" basis, rather than on the value of the land and buildings. The decision resulted in a temporary decrease in valuation, which has since risen due to the increased number of sites at Pine Knoll. There was also an extended trial and a judicial decision in the case which Bill Lake filed against the Town involving various property related actions taken by the Board of Selectmen and the Planning Board over the years. The Court found in favor of the Town, although certain irregularities, primarily conflicts of interest by voting members of the Planning Board, were noted by the Court. The third suit in which the Town is involved, namely the case which the Town filed against the Wilburs, should go to trial in February, 1999. This case relates to establishing a prescriptive easement across the Wilbur (and Bernier) properties in order to preserve the only public access to Iona Lake.

The Board has rejuvenated the Albany Conservation Commission, which had dropped to zero members. Four new members were appointed (Caroline Coleman, David Emerson, Dorothy Solomon, & Walter Spink) and they have met several times and with the Board of Selectmen. We appreciate their agreeing to serve, and we look forward to receiving their valuable input on ecological issues.

The Board has taken steps to increase the collection of rescue service costs incurred in Albany by non-residents of Albany. The Conway Village Fire District currently charges these services to Albany at a rate of \$110 per half hour. The Board has met with the Commissioners of the Precinct to improve the information we receive, rewritten the standard letter and invoice that

is sent to each person receiving the rescue service which the Selectmen now personally sign, and the Board plans to retain a collection agency to follow up on those that don't pay the Town. Our receipts have seen a mild increase.

The implementation of 911 emergency service is moving forward thanks to the special efforts of Cathy McKenzie. The two "Town Line" questions that had held up finalization of the plan for years have finally been settled. A number of Town roads have been renamed with the help of the Historical Society in order to avoid confusing or conflicting names. Next Spring the streets and roads will be renumbered in accordance with State guidelines. Don't make any changes until the official date, but expect to hear more in the Spring. Watch the Albany column in *The Conway Daily Sun* for more instructions. There will also be a public hearing to receive your input.

The Board has taken numerous steps to improve the communications between the Town Clerk/Tax Collector's office and the Selectmen's office. Hopefully, this will result in better communications with better services to the residents of Albany. New two-line phones were installed in both offices so that each office may take calls to the other office if no one is present in the receiving office. Two new computers were purchased and they are connected together with a "hub" enabling each office to communicate data with the other. New software was leased and installed on the computers for preparing the statements for and administering the collection of property taxes. This should make the Tax Collector's and the auditor's tasks easier and more accurate. The computers can make immediate calculations of interest and other charges. Thanks to the townspeople who approved this expenditure at last year's Town meeting and thanks to Robert Parrish who acted as the Town's consultant on the selection of the hardware and software.

The Board also appointed a new "Image Committee" consisting of Pat Fry and Ruth Morrill. Our goal was to increase the awareness and image of our Town. Aside from the letter to the editor which appeared in the *Sun* in response to the reference to "Itty Bitty" Albany, Pat and Ruth have worked on a new Town "logo". We also received a clever idea for a logo from Mary Leavitt. The chosen logo will combine the Albany Covered Bridge and a silhouette of Mount Chocorua. We hope to erect a new "Welcome to Albany" sign displaying the logo on Route 16 at the southern boundary with Tamworth. The sign will be paid for solely through contributions that have been received (no tax dollars). When new stationery is ordered, it will also use the logo.

The Board requested last spring that the U.S. Postal Service erect an Albany Post Office. After surveying the number of postal users in Albany, the Service has proposed instead a Rural Free Delivery station of about 180 boxes, presumably in the parking lot of Town hall. The Town would have to erect a small building with electricity (no heat), and the Service would supply the metal sets of postal boxes. There would be no charge to the users of the boxes. Packages could be received and outgoing mail could be deposited. Your comments would be appreciated.

In addition, there are several enforcement actions underway relating to unauthorized signage and to non-permitted expansion of commercial facilities. None of these has reached the state of litigation, and your Board is endeavoring to solve these problems through persuasion and negotiation. However, failing amicable solutions to these situations, your Board is prepared to seek the Court's aid in obtaining Cease and Desist Orders. These are public files (except for

correspondence with the Town's attorney), and anyone wishing more information may request to review the files in the Selectmen's Office.

There were questions raised at the 1998 Town meeting about the sale of the "salt shed" which occurred in 1996. A separate report will be made available on this issue at the 1999 Town meeting.

There will be a series of meetings held in 1999 in Albany/Madison on issues relating to the future of the Route 16 Corridor. NHDOT and North Country Council will be represented, along with residents of the towns. This will be the Town's opportunity to state its views on future design and construction issues, reconsider the Town's various ordinances impacting land use (such as zoning, subdivision, site plan review, and signage), and generally to define the parameters under which the Town would like the Route 16 Corridor to be developed. Frank and Anne Wolfe have been instrumental in having Albany included in this rather unique review process.

Thanks also to Tara Taylor who (as a committee of one) obtained straight line drawings from the State of all Albany roads. The Board is considering ways to computerize the maintenance history and to project maintenance requirements of all Albany roads. And thanks to Buzz Coleman for contributing and installing a light in the Town Hall parking lot.

Since over ninety percent of the Town land area falls under the jurisdiction of the U.S. Forest Service, we have attempted to maintain close contact with the District Ranger, Terry Clark. The Board met with Mr. Clark in June, 1998 to review issues relating to the "user fees", and to review the various sources of income provided to the Town by the National Forest Lands. For example, in 1996 the Town received over \$65,000 in fees from the USFS; in 1997 the amount was somewhat lower. Additionally, the USFS contributed over \$230,000 to the reconstruction of the Albany Covered Bridge and the reconstruction of Dugway Road in the 1994-1995 period. The Board plans to submit a proposal to share the "user fees" for projects that will benefit Albany residents and users of the forests. In January, 1999 Mr. Clark was transferred to Utah to another assignment within the Forest Service. We will miss you, Terry. "May the road rise up to meet you, May the wind be always at your back..." as recited in "An Irish Blessing".

To the voters of Albany, your continued support and interest in Town matters is very much appreciated by your Board of Selectmen.

Respectfully submitted,

David S. Urey, Chairman

Sandra Vizard

Cathy McKenzie

1999 WARRANT

To the inhabitants of the Town of Albany, County of Carroll, State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in Albany, New Hampshire, on Tuesday, March 9, 1999 at 10 o'clock in the forenoon to act upon the following subjects hereinafter set forth. Voting on Article I will be by official ballot and the polls shall be open for balloting at 10 o'clock in the forenoon or as soon thereafter as the Moderator calls the meeting to order and declares a quorum present and shall not close before 6 o'clock in the evening. The remaining articles of the warrant shall be acted upon at 7:30 o'clock in the evening or at the closing of the school meeting or the closing of the polls if the meeting shall vote to keep the polls open to a later hour.

Article 1. To elect all necessary officials.

Article 2. To see if the Town will vote to raise and appropriate the sum of \$349,574.00 for the municipal operating budget for the ensuing year. (See pages 13-15 for budget breakdown)

[Recommended by the Selectmen]

Article 3. To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Highway Reconstruction Capital Reserve Fund.

[Recommended by the Selectmen and Road Agent]

Article 4. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the purpose of resealing roads, with all work to be completed by October 30, 1999.

[Recommended by the Selectmen and Road Agent]

Article 5. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be added to the Revaluation Capital Reserve Fund.

[Recommended by the Selectmen]

Article 6. To see if the Town will vote to raise and appropriate the sum of \$35,000.00 to rebuild approximately 1200 feet of Drake Hill Road in the area of the Hammond Cemetery and to authorize the withdrawal of \$35,000.00 from the Highway Reconstruction Capital Reserve Fund for this purpose.

[Recommended by the Selectmen and Road Agent]

Article 7. To see if the Town will vote to raise and appropriate the sum of \$4,500.00 for the purpose of dredging the Chocorua River in the area of Drake Hill Road and to authorize the withdrawal of \$4,500.00 from the Highway Reconstruction Capital Reserve Fund for this purpose. Said sum to include engineered dredge and fill application plans.
[Recommended by the Selectmen and Road Agent]

Article 8. To see if the Town will vote to raise and appropriate the sum of \$1,500.00 for the purpose of converting a portion of the "Planning Board Room" to a storage area.
[Recommended by the Selectmen]

Article 9. To see if the Town will vote to raise and appropriate the sum of \$2,100.00 for the purpose of purchasing and installing new road signs required by State of New Hampshire E-911 Emergency Communications standards, complete with posts and locking hardware.
[Recommended by the Selectmen]

Article 10. To see if the Town will vote to raise and appropriate the sum of \$ 5,000.00 for the purpose of building a Rural Free Delivery Mail Box building in accordance with U.S. Postal Service standards.
[Recommended by the Selectmen]

Article 11. To see if the Town will vote to raise and appropriate the sum of \$742.00 for the purpose of continuing the technical support, upgrades and maintenance for the BMSI Tax Program for 1999.
[Recommended by the Selectmen]

Article 12. To see if the Town will vote to raise and appropriate the sum of \$1636.56 for the purpose of leasing the BMSI Tax Program for 1999.
[Recommended by the Selectmen]

Article 13. To see if the Town will vote to raise and appropriate the sum of \$2119.00 for the purpose of purchasing and implementing a Road Maintenance Repair Program with the initial information to be compiled by engineering students from UNH.
[Recommended by the Selectmen]

Article 14. To see if the Town will vote to authorize the Board of Selectmen to reinstate the use of "inventory of taxable property" forms for 1999 and successive years in accordance with RSA 74.
[Recommended by the Selectmen]

Article 15. To see if the Town will vote to urge the General Court of New Hampshire, US Congress, and the President of the United States to support and pass meaningful laws reforming electoral campaign financing. Meaningful reform will:

- return the political process to the will of the people;
- encourage participation by qualified candidates with limited means;
- reduce the influence of moneyed special interests on elections and

- lawmaking; and
 - restore the principal of "one person, one vote" to elections.
- [Agreeable to a petition signed by Frumie Selchen et al.]

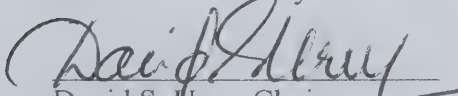
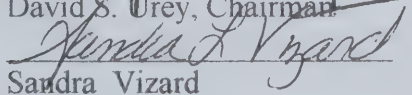
Article 16. To see if the Town will vote to allow the Selectmen to borrow money in anticipation of taxes from March 1999 Town Meeting until March 2000 Town Meeting.
[Recommended by the Selectmen]

Article 17. To see if the Town will vote to authorize the Selectmen on behalf of the Town of Albany, New Hampshire, to accept gifts and/or Federal or State Aid applied for in the name of Albany, New Hampshire, and to receive and expend them in accordance with the purposes thereof.
[Recommended by the Selectmen]

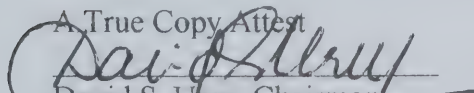
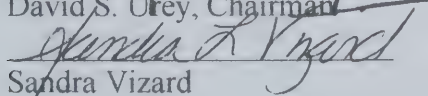
Article 18. To see if the Town will vote to authorize the Selectmen to sell, at their discretion, at public auction or by sealed bid, any real estate in the Town to which the Town has title by Collector's Deeds; except when the property is being sold back to the former owner, in which case, a private sale may be utilized; any such real estate to be sold or conveyed on or before the next annual Town Meeting.
[Recommended by the Selectmen]

Article 19. To act upon any other business that may legally come before this meeting.
[Recommended by the Selectmen]

Given under our hand and seal this 3rd day of February in the year of our Lord nineteen hundred and ninety-nine.


David S. Urey, Chairman

Sandra Vizard

Cathy W. McKenzie
Selectmen, Town of Albany, New Hampshire

A True Copy Attest

David S. Urey, Chairman

Sandra Vizard

Cathy W. McKenzie
Selectmen, Town of Albany, New Hampshire

Town of Albany
1998 Town meeting Minutes
March 10, 1998

The meeting was called to order by the Moderator, Stephen Knox at 8:20 p.m. The Moderator set some guidelines before the meeting began.

Article 1. To elect all necessary officials:

Selectman 3 years:

Sandra Vizard	140 votes
Thomas Barbour	57 votes
Al Paquette	47 votes
David Urey	1 vote

Selectman 2 years:

David Urey	173 votes
Mary Leavitt	61 votes
Al Paquette	2 votes
Sandra Vizard	1 vote
Thomas Barbour	1 vote

Road Agent:

Curtis Coleman	132 votes
Eugene Shannon	74 votes
William Lake	47 votes

Auditor 1 year:

Edward McKenzie	35 votes
Al Paquette	3 votes
Dianne Leonard	3 votes

The following people all got two votes: Leanne Lilly, Rita Wells, Mary Leavitt, and Stephen Knox. The following people all got one vote: Crawford Butler, Amy Hackett, Thomas Barbour, Cheryl Moore, and David Urey.

Supervisor of Checklist 6 years:

Karen Deveau	21 votes
Rita Wells	9 votes
Charlotte Jones	3 votes

The following all got two votes: Ann Croto, Maxine McKenzie, and Stephen Knox. The following received one vote: Stan Solomon, Timothy McDonald, and Thomas Barbour.

Trustee of Trust Funds 3 years:

Ann Croto	5 votes
Rita Wells	4 votes
Elaine Wales	4 votes

The following all got two votes: Mary Leavitt, Sharon Keefe, Leanne Lilly, Arthur Leavitt, George Morrill, and Al Paquette. And the following all got one vote: Ed McKenzie, Dianne Leonard, Cheryl Moore, Sandra Vizard, William Lake, George Morrill, and Karen Deveau.

Cemetery Committee 3 years:

Robert Leonard 19 votes

Ann Croto 9 votes

Mary Leavitt 3 votes

The following all had one vote: Harry Backes, Cheryl Moore, Joyce Paquette, Dick Wales, and Tara Taylor.

Article 2: To see if the Town will vote to accept the recommendations of the committee as presented or as may be amended, concerning the setting of the Town Clerk/Tax Collector salary and hours beginning January 1, 1998; in summary, such annual gross salary to be \$18,600.00 conditional on the provision of services on a minimal twenty-five hour week basis. The article opened with the Moderator stating that this article would be by secret ballot. The discussion went as follows: A summary of recommendations by Ed McKenzie who was speaking for the appointed committee gave a brief report on their findings. This article was voted down by 30 yes votes, 66 no votes. The article failed and the Moderator stated that it was his understanding that the pay revert back to the prior system of 1% of taxes collected and fees.

Article 3. To see if the Town will vote to raise and appropriate the sum of three hundred fifty-one thousand seven hundred and ninety-eight dollars (\$351,798.00) for the municipal budget for the ensuing year. There weren't very many changes in this year's operating budget. First under Financial Administration, the Selectmen added a figure of \$18,250.00 for the Town Clerk/Tax Collector's salary. There was no figure added in due to the article that was presented to the Town by the committee. Since this article failed, the Selectmen had to propose a figure for that category. Next was Town Officers' expenses, and that figure was amended by Tara Taylor to \$23,000.00. Also in this category, the Town added \$500.00 more to misc. Office expenses. We moved on to Social Services. Each representative was there to support their group. We raised Children Unlimited from \$0 to \$400.00. From that point, we moved to Emergency Management and that category was raised to \$35,000.00. Our operating budget now increased to \$404,946.00. This article was passed as amended.

Article 4. To see if the Town will vote to revoke any and all authority that the 1997 Town Meeting conferred upon the Lake Iona Right-of-way Committee to prosecute litigation against William and Judy Wilbur, residents of Albany, in order to acquire municipal access to Lake Iona over the Wilbur's property. The Wilbur's Attorney stood up and stated that they would like this matter to be kept out of the hands of the Judicial System and into the hands of the people. Mr. Urey agreed that it is up to this body entirely. If it could not be decided by this body, then it could be decided at court or through negotiation. He handed out a summary of events that noted the activity of the appointed committee (which is incorporated into the last page of these minutes). Margaret Hand questioned that if two of the Committee representatives were now selectmen, did that mean the Committee would be reduced to two members? Mr. Urey and Mrs. Vizard both agreed to continue to be Committee members. The article was defeated with a ballot vote of 24 yes and 54 no.

Article 5. To see if the Town will vote to accept the offer, made by William and Judy Wilbur, to sell to the Town a deeded right-of-way granting municipal access to Lake Iona, over the Wilbur property, said offer being made upon the following terms:

- a. payment of \$26,000.00 to the Wilburs;
- b. Construction of wooden, eight-foot high stockade fence (paid for by the Town) on the border between the “path”, so-called, and the currently existing trees and vegetation that separate the “path” from the Wilburs’ house on the property;
- c. the deed of easement from the Wilburs to the Town shall contain the following restrictive covenants, that shall be deemed to run with the land:
 - (1) no trees shall be cut within the easement without the consent of the Wilburs, their heirs, successors and assigns;
 - (2) no improvements shall be made to the pathway, to include addition of gravel;
 - (3) no snow plowing shall occur on the pathway;
 - (4) the Town shall maintain trash cans and portable out houses on the “beach”, and shall be responsible for the maintenance and sanitary conditions of same;
 - (5) the public’s use shall be limited to the hours of 7:00 A.M. to 9:00 P.M.;
 - (6) the Town shall abide by all state, local and federal laws and regulations regarding uses along water and shoreline frontage; and
 - (7) other than those improvements specifically described herein, no improvements shall be made to the easement area whatsoever.
- d. the Town shall pay for all necessary surveying costs, State of New Hampshire transfer taxes and recording fees; and
- e. Voluntary dismissal with prejudice, by both the Town and the Wilburs, of the litigation pending in Carroll County Superior Court, Docket #97-e-0086.

The Wilburs’ attorney explained that there were two parts to the Wilburs law suit. One being the \$26,000.00 which would compensate for the loss of property, and the other would be for Attorney’s legal fees. David Urey informed the body that the Town Attorney did not believe that this was an Eminent Domain taking, but has gone ahead to confirm the public has earned a prescriptive easement. This was also a ballot vote with the results being yes 13 and no 60. The article was defeated.

Article 6. To see if the Town approves of the Iona Lake Right-of-way Committee’s efforts to implement Article 5 of the 1997 Warrant to raise money “... for the purpose of confirming the public’s legal access to Iona Lake from Route 16..” by both (1) attempting to negotiate an acceptable settlement agreement with Mr. and Mrs. Wilbur which would, among other things, confirm the public’s access across a portion of the Wilbur’s property and the use of the so-called “Town Beach”; and at the same time, (2) continuing the legal action which has been filed in Superior Court in the name of the Town of Albany against Mr. and Mrs. Wilbur seeking an appropriate court order confirming the public’s access across a portion of the Wilbur property and the use of the so-called “Town Beach”. Further to authorize the Iona Lake Right-of-way Committee to expend any and all unexpended funds from last year’s appropriation of \$12,000.00 for the purpose of carrying out (1) and/or (2) above. After a little consideration the article was carried by a majority of the voters.

At this time, the meeting adjourned and was voted to be continued until 7:00 P.M. the following evening.

Article 7. To see if the Town will vote to raise and appropriate the sum of \$25,000.00 to be added to the Highway Reconstruction Capital Reserve. The article passed with little discussion.

Article 8. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be added to the Revaluation Capital Reserve. The article passed with a show of hands.

Article 9. To see if the Town will vote to raise and appropriate the sum of \$9,500.00 for the purpose of resealing roads. The resealing to be performed prior to October 15, 1998. William Lake made an amendment to reconsider Article 7 & 8 because the articles are petitioned for the capital reserve. These monies raised and appropriated are not being placed in the accounts and they are not bearing the interest that the Capital Reserve is intended for. This amendment failed. This article was amended by Tara Taylor to see if the Town will vote to raise and appropriate the sum of \$6,000.00 for the purpose of resealing roads. The resealing to be performed prior to September 30, 1998. This amendment also failed, and the original article passed.

Article 10. To see if the Town will vote to raise and appropriate the sum of \$100.00 to be placed in the Chapel Capital Reserve Fund. The sum of money was donated to the Town of Albany in 1997 for this stated purpose. Amy Hackett and Sue Bergstrom wanted to know why we raise and appropriate the donations received by the Town, when each year we authorize the Selectmen to accept and expend gifts. The Town Secretary stated that the State of New Hampshire said this is the way it has to be done. We have to vote to put the money there. The article carried. -

Article 11. To see if the Town will vote to raise and appropriate the sum of \$100.00 for the purchase of two new tables for the Town Hall. These items will be used at events that benefit the Town, as well as by groups paying a fee for the use of the Town Hall. This article was amended by Dianne Leonard to raise and appropriate the sum of \$400.00 for the purchase of two new tables and 25 chairs for the Town Hall. These items will be used at the events that benefit the Town as well as by groups paying a fee for the use of the Town Hall. The article passed.

Article 12. To see if the Town will vote to raise and appropriate the sum of \$560.00 for the purpose of replacement dishes for the kitchen. These items will be used at events that benefit the Town. The article passed.

Article 13. To see if the Town will vote to raise and appropriate the sum of \$750.00 for the purpose of building and installing a new section of cabinetry in the kitchen at the Town Hall. The article passed with little discussion.

Article 14. To see if the Town will vote to raise and appropriate the sum of \$1,814.00 for the support of the non-profit Valley Vision, Inc. Public Educational/Governmental (PEG) channel. Joshua Knox stated what this money is being used for. The article passed with much discussion.

Article 15. To see if the Town will vote to raise and appropriate the sum of \$6,910.00 for the purchase of the New Hampshire Town Municipal package which includes the software and hardware for the Town Clerk/Tax Collector's office. This article was amended by David Urey to see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the purpose of upgrading the computer hardware and software in the Town Clerk/Tax Collector and the Selectmen's offices, subject to approval of the Board of Selectmen, Town Auditor and the Town Clerk/Tax Collector. And subject to the placing for public bid any hardware so replaced. After

much discussion on the pros and cons, the article carried as amended.

Article 16. To see if the Town will vote to allow the Selectmen to borrow money in anticipation of taxes from March Town Meeting until March 1999 Town Meeting. The article passed as written.

Article 17. To see if the Town will vote to authorize the Selectmen on behalf of the Town of Albany, New Hampshire, to accept gifts and/or Federal or State Aid in the name of Albany, New Hampshire, applied for, and to receive and expend them in accordance with the purposes thereof. This article passed with little discussion.

Article 18. To see if the Town will authorize the Selectmen to sell, at their discretion, at public auction or by sealed bid, any real estate in the Town to which the Town has title by Collector's deeds; except when it is being sold back to the former owner, in which case, a private sale may be utilized; any such real estate to be sold or conveyed on or before next annual Town Meeting. Discussion was brought up by Al Paquette on questionable legal sale of the salt shed. Ed McKenzie stated this matter should be brought up under other business. The article passed.

Article 19. To act upon any other business that may legally come before this meeting. First there was a resolution read in behalf of former Selectman Thomas Barbour by Ed McKenzie. Mr. McKenzie's resolution was to have himself, Ann Croto and Cynthia Avignone be released as a Committee that was appointed in 1997. David Urey asked if they would be available in a consulting capacity? They all agreed. Eugene Shannon made a resolution to request the Selectmen to investigate the sale and status of the sale of Town property known as the salt shed; to investigate the use and status of \$7,000.00 raised and appropriated for the reconstruction of Crossover Road. This resolution passed by a show of hands. Eugene Shannon amended the resolution to add to report said findings to Town Meeting 1999. The resolution passed as amended. Mr. Lake made a resolution to make all checks payable to the Road Agent and support those checks with statements. The article was defeated.

The meeting was adjourned at 9:30 P.M.

* You may also revert back to tapes if needed.

Respectfully submitted,

Sharon A. Keefe, Town Clerk

1999
PROPOSED BUDGET

	APPROPRIATED	EXPENDED	PROPOSED
	1998	1998	1999
4130 EXECUTIVE			
SELECTMEN	\$ 6,400.00	\$ 6,400.00	\$ 6,400.00
SOCIAL SECURITY/MEDICARE	\$ -	\$ -	\$ 490.00
	\$ 6,400.00	\$ 6,400.00	\$ 6,890.00
4150 FINANCIAL ADMINISTRATION			
TOWN CLERK/TAX COLLECTOR	\$ 18,251.00	\$ 15,375.14	\$ 17,600.00
MILEAGE REIMBURSEMENT	\$ -	\$ 615.90	\$ 650.00
DEPUTY CLERK/COLLECTOR	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
AUDITOR	\$ 3,500.00	\$ 4,497.50	\$ 3,500.00
TREASURER	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
S/S;MED-TC/TC,DPTY,TREASURER	\$ -	\$ 91.80	\$ 1,515.00
	\$ 23,951.00	\$ 22,780.34	\$ 25,465.00
4140 ELECTION/REG/VITAL STATS			
SUPERVISOR	\$ 900.00	\$ 900.00	\$ 300.00
BALLOT CLERKS	\$ 240.00	\$ 240.00	\$ 80.00
ADVERTISING/BALLOTS	\$ 300.00	\$ 199.50	\$ 100.00
MODERATOR	\$ 150.00	\$ 150.00	\$ 50.00
	\$ 1,590.00	\$ 1,489.50	\$ 530.00
4150 TOWN OFFICERS' EXP			
ADMINISTRATIVE ASSISTANT	\$ 21,000.00	\$ 20,800.00	\$ 22,880.00
S/S;MED	\$ 1,700.00	\$ 1,591.20	\$ 1,751.00
VACATION REPLACEMENT	\$ 2,000.00	\$ 1,242.50	\$ 2,000.00
S/S;MED	\$ 300.00	\$ 95.05	\$ 300.00
RSA BOOKS	\$ 600.00	\$ 494.66	\$ 600.00
SUPPLIES	\$ 2,500.00	\$ 1,651.22	\$ 2,500.00
PUBLISH TOWN REPORT	\$ 1,000.00	\$ 843.50	\$ 1,000.00
DEED TRANSFERS	\$ 500.00	\$ 222.00	\$ 400.00
TELEPHONE	\$ 1,600.00	\$ 1,547.86	\$ 1,600.00
BANK SERVICE CHARGES	\$ 650.00	\$ 429.63	\$ 100.00
POSTAGE	\$ 1,500.00	\$ 1,737.78	\$ 2,000.00
TRAVEL	\$ 500.00	\$ 437.70	\$ 500.00
PRINTING/SMALL EQUIP./ADV	\$ 2,500.00	\$ 2,497.39	\$ 2,500.00
SPECIAL TOWN MEETING	\$ 2,000.00	\$ -	\$ 2,000.00
	\$ 38,350.00	\$ 33,590.49	\$ 40,131.00
4195 CEMETERY MAINTENANCE	\$ 1.00	\$ 2,758.88	\$ 1.00 *
4414 ANIMAL CONTROL	\$ 1,500.00	\$ 659.21	\$ 1,500.00
4192 GOVERNMENT BUILDINGS			
HEAT	\$ 2,000.00	\$ 1,372.75	\$ 2,000.00
ELECTRICITY	\$ 1,600.00	\$ 1,375.57	\$ 1,600.00
PROPANE	\$ 100.00	\$ 178.87	\$ 200.00
CHAPEL LIGHTS	\$ 300.00	\$ 274.73	\$ 300.00
REPAIRS	\$ 1,500.00	\$ 1,148.85	\$ 1,500.00
CUSTODIAN	\$ 1,200.00	\$ 1,140.00	\$ 1,200.00
STREET LIGHTS	\$ 350.00	\$ 315.96	\$ 510.00
DRINKING WATER	\$ 300.00	\$ 189.50	\$ 300.00
	\$ 7,350.00	\$ 5,996.23	\$ 7,610.00

1999

4444 SOCIAL SERVICES

RED CROSS	\$	427.00	\$	427.00	\$	402.00
CARROLL CTY MENTAL HEALTH	\$	825.00	\$	825.00	\$	825.00
FAMILY HEALTH CENTRE	\$	567.00	\$	567.00	\$	584.00
STARTING POINT (DOMESTIC VIOLENCE)	\$	200.00	\$	200.00	\$	200.00
VISITING NURSES	\$	579.00	\$	579.00	\$	579.00
CHILDREN'S HEALTH	\$	3,025.00	\$	3,025.00	\$	2,970.00
CHILDREN UNLIMITED	\$	400.00	\$	400.00	\$	400.00
TRI-COUNTY CAP	\$	1,000.00	\$	1,000.00	\$	1,000.00
GIBSON CENTER	\$	1,837.00	\$	1,837.00	\$	1,837.00
	\$	8,860.00	\$	8,860.00	\$	8,797.00

4152 REAPPRAISAL

\$ 5.300.00 \$ 5.300.00 \$ 5.300.00

4191 PLANNING & ZONING

ADVERTISING	\$	100.00	\$	66.00	\$	100.00	*
ENGINEER/TECHNICAL ADVISOR	\$	500.00	\$	230.00	\$	500.00	
MANUALS/RESOURCE MATERIAL	\$	100.00	\$	15.00	\$	100.00	
OPERATING EXPENSES	\$	100.00	\$	244.32	\$	100.00	*
SEMINARS/LECTURES	\$	100.00	\$	-	\$	100.00	
ZONING BOARD	\$	100.00	\$	44.00	\$	100.00	*
	\$	1,000.00	\$	599.32	\$	1,000.00	

4153 LEGAL

\$	20.000.00	\$	24.186.77	\$	20.000.00
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4197 REGIONAL ASSOCIATIONS

NORTH COUNTRY COUNCIL	\$	621.00	\$	616.68	\$	647.00
NH MUNICIPAL ASSOCIATION	\$	500.00	\$	500.00	\$	500.00
NH TOWN CLERKS' ASSN	\$	20.00	\$	20.00	\$	20.00
NH TAX COLLECTORS' ASSN	\$	15.00	\$	15.00	\$	15.00
NH ASSESSORS' ASSN	\$	20.00	\$	20.00	\$	20.00
NH CONSERVATION COMMISSIONS	\$	125.00	\$	125.00	\$	125.00
NH GOVT FINANCE OFFICERS' ASSN	\$	25.00	\$	25.00	\$	25.00
NH WELFARE ASSN	\$	25.00	\$	25.00	\$	25.00
EASTERN SLOPE AIRPORT	\$	200.00	\$	200.00	\$	200.00
MT. WASHINGTON VALLEY ECON COUNCIL	\$	212.00	\$	212.00	\$	182.00
	\$	1,763.00	\$	1,758.68	\$	1,759.00

CULTURE & RECREATION

4550 LIBRARY	\$	2,000.00	\$	1,475.00	\$	2,500.00
4520 RECREATION	\$	6,530.00	\$	6,523.00	\$	6,468.00
4583 PATRIOTIC PURPOSES	\$	100.00	\$	65.15	\$	100.00
	\$	8,630.00	\$	8,063.15	\$	9,068.00

4199 CONTINGENCY

\$	5,000.00	\$	4,362.30	\$	5,000.00
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PUBLIC SAFETY

4215 AMBULANCE/RESCUE/FIRE	\$	45,000.00	\$	45,450.00	\$	47,300.00	*
4220 FIRE CHIEF	\$	150.00	\$	100.00	\$	100.00	
FIRE WARDENS	\$	1,350.00	\$	1,531.90	\$	2,000.00	*
HEALTH OFFICER	\$	1.00	\$	55.00	\$	750.00	
SOCIAL SECURITY/MEDICARE	\$	-	\$	-	\$	43.00	
	\$	46,501.00	\$	47,136.90	\$	50,193.00	

1999
PROPOSED BUDGET

4290 EMERGENCY MANAGEMENT	\$	35,000.00	\$	48,806.07	\$	1.00 *
HIGHWAYS & STREETS						
4312 MAINTENANCE	\$	90,000.00	\$	72,912.91	\$	90,000.00
4324 SOLID WASTE	\$	84,000.00	\$	83,255.00	\$	59,929.00
WELFARE						
4445 GENERAL ASSISTANCE	\$	7,000.00	\$	3,427.83	\$	7,000.00
ELDERLY ASSISTANCE	\$	1,000.00	\$	-	\$	1,000.00
	\$	8,000.00	\$	3,427.83	\$	8,000.00
4723 INTEREST ON TANS	\$	5,000.00	\$	-	\$	2,500.00
4155 INSURANCE						
WORKMEN'S COMP	\$	750.00	\$	750.00	\$	750.00
GENERAL PROPERTY LIABILITY	\$	4,500.00	\$	3,401.00	\$	3,500.00
HEALTH INSURANCE	\$	1,500.00	\$	1,463.40	\$	1,650.00 **
	\$	6,750.00	\$	5,614.40	\$	5,900.00
TOTAL APPROPRIATED	\$	404,946.00	\$	387,957.98	\$	349,574.00

*Denotes partial funding by reimbursement

** Denotes total funding by reimbursement

SPECIAL ARTICLES 1998		APPROPRIATED	EXPENDED	UNEXPENDED
Iona Lake Access	Reserved	\$ 5,510.65	\$ 5,510.65	
#7 RECONSTRUCT RDS		\$ 25,000.00	\$ 25,000.00	Added to Cap.Res.
#8 REVAL CAP RESERVE		\$ 5,000.00	\$ 5,000.00	Added to Cap. Res.
#9 RESEAL ROADS		\$ 9,500.00	\$ 9,500.00	\$ -
#10 CHAPEL RESTORATION		\$ 100.00	\$ 100.00	\$ -
#11 TABLES & CHAIRS		\$ 400.00	\$ 130.00	\$ 270.00
#12 DISHES		\$ 560.00	\$ 557.40	\$ 2.60
#13 KITCHEN CABINETRY		\$ 750.00	\$ 693.00	\$ 57.00
#14 PUBLIC TELEVISION		\$ 1,814.00	\$ 1,814.00	\$ -
#15 COMPUTERS/SOFTWARE		\$ 10,000.00	\$ 5,002.56	\$ 4,997.44
		\$ 53,124.00	\$ 47,796.96	\$ 5,327.04

SPECIAL ARTICLES 1999	PROPOSED	
#3 RECONSTRUCT ROADS	\$ 25,000.00	Add to Capital Reserve
#4 RESEAL ROADS	\$ 10,000.00	
#5 REVAL CAP. RES.	\$ 5,000.00	Add to Capital Reserve
#6 RECONSTRUCT DRAKE HILL RD	\$ 35,000.00	Withdraw from Capital Reserve
#7 DREDGE CHOCORUA RIVER	\$ 4,500.00	Withdraw from Capital Reserve
#8 STORAGE AREA	\$ 1,500.00	
#9 E-911 ROAD SIGNS	\$ 2,100.00	
#10 RFD MAIL STATION	\$ 5,000.00	
#11 TAX PROGRAM SUPPORT	\$ 742.00	
#12 TAX PROGRAM LEASE	\$ 1,637.00	
#13 ROAD MAINTENANCE PROGRAM	\$ 2,119.00	
	\$ 92,598.00	\$39,500 TO BE WITHDRAWN FROM Cap. Reserve

SUMMARY OF INVENTORY

VALUE OF LAND ONLY:

Current Use Land:	190,750
Residential Land:	15,302,075
Commercial/Industrial Land:	2,705,460
TOTAL TAXABLE LAND:	\$18,198,285

VALUE OF BUILDINGS:

Residential:	18,874,950
Manufactured Housing:	1,366,900
Commercial/Industrial:	5,494,251
TOTAL TAXABLE BUILDINGS:	\$25,736,101

PUBLIC UTILITIES:	\$335,204
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TOTAL VALUE BEFORE EXEPMTIONS	\$44,269,590
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ELDERLY EXEMPTIONS:	188,950
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NET TAXABLE VALUATION:	\$44,080,640
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Total Gross Tax:	\$994,345.00
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Veterans' Credits:	- 3,200.00
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NET TAXES ASSESSED:	\$991,145.00
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Former Cook Farm, Cook Farm Road off Bald Hill Road-Photo courtesy E. Wales

TOWN OF ALBANY, N.H. 1998 TAX RATE

Municipal Tax Rate	\$ 2.46
School Tax Rate	19.24
County Tax Rate84
Total Tax Rate.....	\$22.54
Conway Village Fire District Tax Rate	\$3.97

YIELD TAX ACCOUNT

Balance on hand January 1, 1998	\$32,200.43
Deposits made in 1998:	13,736.00
Total Funds Available: (Funds held in general fund)	\$45,936.43
Yield Taxes Paid from Account:	(\$17,474.74)
Balance on Hand December 31, 1998	\$28,460.69



Scene from 1998 Ice Storm, Drake Hill Road - Photo courtesy A. Croto

TREASURER'S REPORT:
1998

Gen. Fund Chkng Acct. Balance January 1, 1998:	\$216,947.11
Investment Acct. Balance January 1, 1998:	386,340.29
REVENUES:	
From Local Sources:	
Taxes	899,753.80
Interest & penalties	16,342.21
Redemptions:	66,277.48
Yield taxes:	40,525.97
Overpayments:	418.51
Total from taxes:	1,023,317.97
Motor Vehicle Permits:	86,220.50
Dog Licenses:	411.50
Marriage Licenses:	225.00
Vital Statistics Fees:	70.00
Filing Fees:	11.00
Overpayments:	274.00
Total From Town Clerk:	87,212.00
Yield tax deposits:	13,736.00
Permits, Fees, & Licenses:	3,521.74
Sale of Municipal Property:	20,151.75
Interest and Dividends:	13,207.84
Court fines & Parking Tickets:	1,635.00
Reimbursements:	5,169.87
Contributions:	400.00
Purchase Tax Liens:	82,333.25
Cemetery Trust Fund:	2,757.88
Total from Other Local Sources:	142,913.33
From Outside Sources:	
Highway Block Grant:	24,348.20
Shared Revenue:	20,449.87
State Emergency Management:	3,996.00
Total from State:	48,794.07
PILT:	26,915.00
Emergency Management:	33,619.00
From Federal Government	60,534.00
Total Receipts from all sources:	1,966,058.77
Less Selectmen's Orders:	(1,578,063.65)
CHECKING ACCOUNT DECEMBER 31, 1998:	352,605.15
BANK OF NH G.F. INVESTMENT ACCT 12/31/98:	35,389.97
TOTAL CASH ON HAND 12/31/98:	\$387,995.12

TOWN CLERK'S REPORT

	Number		Amount
Motor Vehicle Permits	1111	\$	86,220.50
Marriage Licenses	5	\$	225.00
Dog Licenses	54	\$	411.50
Vital Statistics	8	\$	70.00
Filing Fees	11	\$	11.00
Overpayments		\$	274.00
Totals:	1189	\$	87,212.00



Sharon Keefe,
Town Clerk/
Tax Collector

Photo courtesy
E. McKenzie

**TAX COLLECTOR'S REPORT
TOWN OF ALBANY,NH**

	1998	1997	1996
UNCOLLECTED TAXES 1/1/98		\$ 163,860.96	\$ 12,658.41
Property Taxes			
Yield Taxes		\$ 307.25	
TAXES COMMITTED 1998			
Property Taxes \$	991,145.00		
Yield Taxes \$	34,317.74		\$ 17,026.27
Activity Tax \$	2,980.00		
Added Property Taxes \$	87.00		
Added Yield Tax \$	510.19		
OVERPAYMENTS			
Property Taxes \$	679.17		
Land Use Change Taxes \$	-		
Prepayment \$	7,444.81		
INTEREST ON DELINQUENT TAXES	\$ 148.05	\$ 9,123.12	\$ 859.08
TOTAL DEBITS	\$ 1,037,311.96	\$ 173,291.33	\$ 30,543.76
REMITTED TO TREASURER DURING FISCAL YEAR			
Property Taxes \$	808,097.88	\$ 163,139.96	\$ 3,671.00
Yield Taxes \$	32,786.86	\$ 294.00	
Activity Tax \$	1,959.00	\$ -	
Interest \$	148.05	\$ 9,123.12	\$ 859.08
Overpayments \$	679.17	\$ -	
Prepayments \$	7,444.81		
ABATEMENTS MADE:			
Property Taxes \$	100.00	\$ 721.00	\$ 4,158.41
Yield Taxes			
Curr. Levy Deeded			
UNCOLLECTED TAXES END OF YEAR			
Property Taxes \$	183,034.12	\$ -	\$ 4,829.00
Yield Taxes \$	2,041.07	\$ 13.25	\$ 17,026.27
Activity Taxes \$	1,021.00		
TOTAL CREDITS	\$ 1,037,311.96	\$ 173,291.33	\$ 30,543.76

**SUMMARY OF TAX SALES ACCOUNT
TOWN OF ALBANY, N.H.**

UNREDEEMED TAXES	1997	1996	1995	PRIOR YEARS
January 01, 1998		59052.89	\$51,752.00	\$8,064.64
TAX LIEN	\$82,333.25			
OVERPAYMENTS				
REDEMPTION COSTS	\$2,861.62	2435.35	\$6,978.34	\$254.97
TOTAL	\$85,194.87	61488.24	\$58,730.34	\$8,319.61
REMITTANCE TO TREASURER				
REDEMPTIONS	\$16,684.37	8225.41	\$38,158.42	\$3,245.01
INTEREST & COSTS	\$2,861.62	2435.35	\$6,978.34	\$254.97
ABATEMENTS	\$4,745.00	7510.26	\$8,984.32	\$1,532.25
DEEDED TO TOWN		1711.73	\$1,313.46	
ELDERLY LIENS		617.12	\$617.12	
WELFARE LIENS				
UNREDEEMED TAXES	\$60,903.88	40988.37	\$2,678.68	\$3,287.38
December 31, 1998				
TOTAL	\$85,194.87	61488.24	\$58,730.34	\$8,319.61

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Albany, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Albany, New Hampshire as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of Town officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town officials, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1, the general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

As described in Note 1, the Town has recognized tax revenues in its General Fund which were not received in cash within sixty days of year end as required by generally accepted accounting principles (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the undesignated General Fund balance by an amount which is not known due to the timing of this engagement, would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the general purpose financial statements of the omission described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Albany, New Hampshire as of December 31, 1997 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statement and supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Albany, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Vachon, Olney & Co., PC

January 31, 1998

EXHIBIT A
TOWN OF ALBANY, NEW HAMPSHIRE

Combined Balance Sheet - All Fund Types
 December 31, 1997

	Governmental Fund Type General	Fiduciary Fund Types Trust Funds	Totals (Memorandum Only) December 31, 19971996	
ASSETS				
Cash	\$217,047		\$217,047	\$587,389
Investments	386,340	\$121,649	507,989	90,325
Taxes receivable	274,446		274,446	306,408
Due from other funds				37,500
Total Assets	<u>\$877,833</u>	<u>\$121,649</u>	<u>\$999,482</u>	<u>\$1,021,622</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$9,492		\$9,492	\$5,000
Deposits	32,200		32,200	38,066
Due to other governments	594,085	\$40,982	635,067	592,917
Due to other funds				37,500
Total Liabilities	<u>635,777</u>	<u>40,982</u>	<u>676,759</u>	<u>673,483</u>
Fund Balances:				
Unreserved:				
Designated	5,511	80,667	86,178	103,395
Undesignated	<u>236,545</u>		<u>236,545</u>	<u>244,744</u>
Total Fund Balances	<u>242,056</u>	<u>80,667</u>	<u>322,723</u>	<u>348,139</u>
Total Liabilities and Fund Balances	<u>\$877,833</u>	<u>\$121,649</u>	<u>\$999,482</u>	<u>\$1,021,622</u>

See notes to financial statements

EXHIBIT B

TOWN OF ALBANY, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental and Similar Fiduciary Fund Types

December 31, 1997

	Governmental Fund Types	Fiduciary Fund Types Expendable Trust Funds	Totals (Memorandum Only) For the Years Ended December 31,	
	General		1997	1996
Revenues:				
Taxes	\$181,045		\$181,045	\$238,736
Licenses and permits	78,647		78,647	68,632
Intergovernmental revenues	34,396		34,396	65,215
Miscellaneous revenues	38,675	\$2,587	41,262	38,723
Total Revenues	<u>332,763</u>	<u>2,587</u>	<u>335,350</u>	<u>411,306</u>
Expenditures:				
Current:				
General government	87,960		87,960	97,173
Public safety	41,625		41,625	38,463
Highways and streets	81,699		81,699	85,907
Health and welfare	11,504		11,504	11,670
Sanitation	55,566		55,566	29,804
Culture and recreation	6,051		6,051	5,607
Capital outlay	76,361		76,361	9,790
Total Expenditures	<u>360,766</u>		<u>360,766</u>	<u>278,414</u>
Excess of Revenues Over (Under) Expenditures	<u>(28,003)</u>	<u>2,587</u>	<u>(25,416)</u>	<u>132,892</u>
Other Financing Sources (Uses):				
Operating transfers in	35,465	35,150	70,615	20,100
Operating transfers out	<u>(35,150)</u>	<u>(35,465)</u>	<u>(70,615)</u>	<u>(20,100)</u>
Total Other Financing Sources (Uses)	<u>315</u>	<u>(315)</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(27,688)</u>	<u>2,272</u>	<u>(25,416)</u>	<u>132,892</u>
Fund Balances - January 1	<u>269,744</u>	<u>78,395</u>	<u>348,139</u>	<u>215,247</u>
Fund Balances - December 31	<u>\$242,056</u>	<u>\$80,667</u>	<u>\$322,723</u>	<u>\$348,139</u>

See notes to financial statements

EXHIBIT C
TOWN OF ALBANY, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual - General Fund
 December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$149,445	\$181,045	\$31,600
Licenses and permits	65,000	78,647	13,647
Intergovernmental revenues	34,408	34,396	(12)
Miscellaneous revenues	26,700	38,675	11,975
Total Revenues	<u>275,553</u>	<u>332,763</u>	<u>57,210</u>
Expenditures:			
Current:			
General government	138,692	87,960	50,732
Public safety	45,151	41,625	3,526
Highways and streets	86,375	81,699	4,676
Health and welfare	17,185	11,504	5,681
Sanitation	56,300	55,566	734
Culture and recreation	6,600	6,051	549
Capital outlay	81,189	76,361	4,828
Total Expenditures	<u>431,492</u>	<u>360,766</u>	<u>70,726</u>
Excess of Revenues Over (Under) Expenditures	<u>(155,939)</u>	<u>(28,003)</u>	<u>127,936</u>
Other Financing Sources (Uses):			
Operating transfers in	32,500	35,465	2,965
Operating transfers out	<u>(35,150)</u>	<u>(35,150)</u>	
Total Other Financing Sources (Uses)	<u>(35,150)</u>	<u>315</u>	<u>2,965</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(191,089)</u>	<u>(27,688)</u>	<u>130,901</u>
Fund Balances - January 1	<u>269,744</u>	<u>269,744</u>	
Fund Balances - December 31 - Budgetary Basis	<u>\$78,655</u>	<u>242,056</u>	<u>\$130,901</u>

See notes to financial statements

TOWN OF ALBANY, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

Decemer 31, 1997

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Albany, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Albany, New Hampshire (the "Town") operates under the Town Meeting form of government and performs local governmental functions authorized by State Law.

The accompanying financial statements of the Town present the financial position of the various fund types and the results of operation of the various fund types.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position or results of operations of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or funds for various purposes. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Trust Funds - Expendable trust funds (Capital Reserve Funds and Cemetery Funds) are accounted for in essentially the same manner as governmental fund types.

TOWN OF ALBANY, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

Agency Funds - Under State law the Town Trustees of Trust Funds hold the capital reserve funds of the Albany School District, an independent governmental unit located within its boundaries. These funds are accounted for as agency funds.

Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

General Fixed Assets - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

Basis of Accounting

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

Budgetary Data

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. The budget presented for reporting purposes is as follows:

TOWN OF ALBANY, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

Total March 11, 1997 Annual Town Meeting	\$409,653
Timing Differences:	
Continued Appropriations, December 31, 1996	62,500
Continued Appropriations, December 31, 1997	(5,511)
Total Budget - Report Basis	<u>\$466,642</u>

Assets, Liabilities and Fund Equity

Investments - Investments are stated at cost. Investments include certificates of deposit with a maturity greater than ninety days from the date of issuance.

Taxes Receivable - Taxes levied during 1997 and prior and uncollected at December 31, 1997 are recorded as receivables, net of an allowance for uncollectible taxes of \$44,594.

Due to Other Governments - At December 31, 1997, the balance of the property tax appropriation due to the Albany School District was \$594,085.

Revenues, Expenditures and Expenses

Property Taxes - Taxes were levied on the assessed value of all taxable real property as of the prior April 1 (\$43,374,929 as of April 1, 1997) and were due December 1, 1997. Taxes paid after the due dates accrue interest at 12% per annum.

The Town collects taxes for the Albany School District and Carroll County, both independent governmental units, which are remitted to them as required by law. Taxes appropriated during the year were \$769,085 and \$42,089 for the Albany School District and Carroll County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following year after taxes are due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

The net 1997 receivables collected subsequent to March 1, 1998 and expected to be collected in the future have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3), would make these financial statements misleading by creating an understatement of undesignated General Fund balance at December 31, 1997 due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 2000. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

NOTE 2--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 1997, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA-PLIT) and the New Hampshire Worker's Compensation Fund. The Town currently reports all

TOWN OF ALBANY, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

of its risk management activities in its General Fund. These Trusts are classified as "Risk Pools" in accordance with generally accepted accounting principles.

The Trust agreements permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Generally accepted accounting principles require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 1997.

New Hampshire Municipal Association Property-Liability Insurance Trust, Inc.

The NHMA-PLIT is a Trust organized to provide certain property and liability insurance coverages to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the NHMA-PLIT, the Town of Albany shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

New Hampshire Worker's Compensation Fund

The Compensation Fund was organized to provide statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

NOTE 3--CASH AND INVESTMENTS

The Town's investment policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to savings accounts and certificates of deposit in accordance with New Hampshire State Law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP). Investments for trust funds are at the discretion of the Town Trustees of Trust Funds. At year end the carrying value of the Town's cash deposits was \$217,047 and the bank balance was \$223,391. Of the bank balance \$100,000 was covered by federal depository insurance and \$123,391 was uninsured.

The Town's investments are categorized to provide an indication of the level of risk assumed by the Town of Albany. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

The Town has no category 2 or category 3 investments. The Town's category 1 investments are as follows:

Certificates of Deposit		\$36,727
Investments in NHPDIP	30	471,262
Total Investments		<u>\$507,989</u>

TOWN OF ALBANY, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

Investments in NHPDIP are not considered susceptible to custodial credit risk and therefore are not categorized by risk.

NOTE 4--DESIGNATED FUND BALANCE

General Fund

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At December 31, 1997, continuing appropriations are reported as a component of fund balance and are as follows:

Access to Iona Lake	<u>\$5,511</u>
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Expendable Trust Funds

Expendable Trust Funds at December 31, 1997 are:

Capital Reserve Funds:	
Highway reconstruction	\$34,102
Chapel restoration	3
Revaluation	<u>10,255</u>
Total Capital Reserve Funds	<u>44,360</u>
Cemetery Trust Fund	<u>36,307</u>
Total Expendable Trust Funds	<u>\$80,667</u>

NOTE 5--LITIGATION

There are various claims and suits pending against the Town which arise in the normal course of operations. In the opinion of legal counsel and management, the ultimate disposition of the matters will not have a material effect of the Town's financial position.

Schedule 1

TOWN OF ALBANY, NEW HAMPSHIRE

Combining Balance Sheet - All Trust and Agency Funds

December 31, 1997

	<u>Expendable Trust Funds</u>			
	<u>Capital</u>	<u>Cemetery</u>	<u>School</u>	<u>Combining</u>
	<u>Reserve Funds</u>	<u>Trust Fund</u>	<u>Agency Fund</u>	<u>Total</u>
ASSETS				
Investments	<u>\$44,360</u>	<u>\$36,307</u>	<u>\$40,982</u>	<u>\$121,649</u>
Total Assets	<u><u>\$44,360</u></u>	<u><u>\$36,307</u></u>	<u><u>\$40,982</u></u>	<u><u>\$121,649</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other governments	<u> </u>	<u> </u>	<u>\$40,982</u>	<u>\$40,982</u>
Total Liabilities	<u> </u>	<u> </u>	<u>40,982</u>	<u>40,982</u>
Fund Balances:				
Unreserved:				
Designated	<u>\$44,360</u>	<u>\$36,307</u>	<u> </u>	<u>80,667</u>
Total Fund Balances	<u>44,360</u>	<u>36,307</u>	<u> </u>	<u>80,667</u>
Total Liabilities and Fund Balances	<u><u>\$44,360</u></u>	<u><u>\$36,307</u></u>	<u><u>\$40,982</u></u>	<u><u>\$121,649</u></u>

Schedule 2

TOWN OF ALBANY, NEW HAMPSHIRE

Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund

For the Year Ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Taxes:			
Property taxes	\$82,466	\$92,246	\$9,780
Yield taxes	15,000	24,280	9,280
Payment in lieu of taxes	26,979	26,979	
Interest and penalties	25,000	37,540	12,540
Total Taxes	<u>149,445</u>	<u>181,045</u>	<u>31,600</u>
Licenses and Permits:			
Motor vehicle permit fees	60,000	73,597	13,597
Building permits	1,000	1,671	671
Business licenses and permits	1,500	2,377	877
Other licenses, permits, and fees	<u>2,500</u>	<u>1,002</u>	<u>(1,498)</u>
Total Licenses and Permits	<u>65,000</u>	<u>78,647</u>	<u>13,647</u>
Intergovernmental Revenues:			
Highway block grant	23,532	23,532	
State shared revenues	4,723	4,711	(12)
Meals and rooms tax distribution	<u>6,153</u>	<u>6,153</u>	
Total Intergovernmental Revenues	<u>34,408</u>	<u>34,396</u>	<u>(12)</u>
Miscellaneous Revenues:			
Interest on deposits	7,000	10,573	3,573
Fines and forfeits		555	555
Rent of Town property	600	425	(175)
Sale of Town property	16,000	18,129	2,129
Insurance dividends and reimbursements	1,400	6,447	5,047
Other	<u>1,700</u>	<u>2,546</u>	<u>846</u>
Total Miscellaneous Revenues	<u>26,700</u>	<u>38,675</u>	<u>11,975</u>
Total Revenues	<u>275,553</u>	<u>332,763</u>	<u>57,210</u>
Other Financing Sources:			
Transfer from Capital Reserve	32,500	35,465	2,965
Total Other Financing Sources	<u>32,500</u>	<u>35,465</u>	<u>2,965</u>
Total Revenues and Other Financing Sources	<u>\$308,053</u>	<u>\$368,228</u>	<u>\$60,175</u>

TOWN OF ALBANY, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund

For the Year Ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
General Government:			
Executive	\$31,650	\$28,704	\$2,946
Financial administration	37,650	34,979	2,671
Elections and registration	530	505	25
Cemeteries	1	1,802	(1,801)
General government buildings	7,500	6,503	997
Planning and zoning	1,000	104	896
Legal expenses	38,000	4,074	33,926
Interest on short-term debt	5,000		5,000
Insurance	5,500	4,428	1,072
Advertising and regional associations	1,561	1,561	
Reappraisal of property	5,300	5,300	
Contingency	5,000		5,000
Total General Government	<u>138,692</u>	<u>87,960</u>	<u>50,732</u>
Public Safety:			
Ambulance, fire, rescue	44,000	40,190	3,810
Emergency management	1		1
Fire department	1,150	1,435	(285)
Total Public Safety	<u>45,151</u>	<u>41,625</u>	<u>3,526</u>
Highways and Streets:			
Town maintenance	86,000	81,341	4,659
Street lighting	375	358	17
Total Highways and Streets	<u>86,375</u>	<u>81,699</u>	<u>4,676</u>
Health and Welfare:			
Health officer	1		1
Animal control	1,500	367	1,133
Social services	7,684	7,684	
General assistance	8,000	3,453	4,547
Total Health and Welfare	<u>17,185</u>	<u>11,504</u>	<u>5,681</u>
Sanitation:			
Solid waste disposal	56,300	55,566	734
Total Sanitation	<u>56,300</u>	<u>55,566</u>	<u>734</u>

Schedule 3

TOWN OF ALBANY, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund (Continued)

For the Year Ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Culture and Recreation:			
Library	2,000	1,625	375
Parks and recreation	4,500	4,426	74
Patriotic purposes	100		100
Total Culture and Recreation	<u>6,600</u>	<u>6,051</u>	<u>549</u>
Capital Outlay:			
Reseal roads	9,500	4,906	4,594
Chapel restoration	2,500	2,266	234
Economic council	200	200	
Bald Hill Road	62,500	62,500	
Access to Iona Lake	6,489	6,489	
Total Capital Outlay	<u>81,189</u>	<u>76,361</u>	<u>4,828</u>
Total Expenditures	<u>431,492</u>	<u>360,766</u>	<u>70,726</u>
Other Financing Uses:			
Transfer to capital reserve fund	30,000	30,000	
Transfer to cemetery trust fund	5,150	5,150	
Total Other Financing Uses	<u>35,150</u>	<u>35,150</u>	
Total Expenditures and Other Financing Uses	<u>\$466,642</u>	<u>\$395,916</u>	<u>\$70,726</u>

ALBANY TOWN AUDITOR REPORT
for year ended December 31, 1998

Delinquent property taxes were confirmed on a sampling basis, but including all outstanding accounts over \$1,000. Response was requested for disagreements only and none had been received by this report date.

Having the property owners and valuations in a common database this year has made it much easier to work with the records. The Selectmen are alone responsible for maintaining the data base, while the Tax Collector alone is responsible for posting receipts to the computerized record (accounts receivable) and implementing the collection procedures, while both offices have access to all information, through their separate viewers. A copy of the current Warrant is available to the public at the Selectmens' counter, while maps and a prior year Warrant are accessible for public research whenever either office is open. The 1998 record has been reconciled monthly, and the dual system of posting will be kept until the computer record is fully proven.

Questions regularly asked by the NHDRA have been answered satisfactorily, as far as is possible at closing time, such as auto tax accuracy tests, count of dog licenses and marriage licenses issued, supporting documents on file for tax abatements, return of overpayments, or supplemental taxes. Accounting by the Selectmens' office for all deposits to the General Fund, together with the record of their 'orders paid', makes the task of reconciling the bank statements routine for the Treasurer, who is provided with a printout each month.

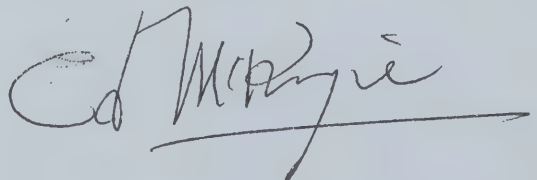
Trust Funds and cemetery funds are accounted for through the Selectmens' office general accounting system, a good service for the Trustees and cemetery committee, and providing speedy interim and year end reporting. Timely transfers of funds appropriated to the trusts at the 1998 town meeting, were made. The large cash amount on hand is, as usual, mostly the latter half of the 98-99 school year bill, appropriated in 98 and carried over as an account payable.

Among other things such as setting up newly required payroll withholding procedures, this auditor has worked with the officers and staff to make the Annual Report more "reader friendly", and to delete what is unnecessary and uninformative. The secretary/administrative assistant has provided simpler and more graphic layouts, and Selectmen this year agreed to the full sheet format (8 ½ x11), being tested with Albany taxpayers for the first time ever.

The contracted auditors are due to arrive as this report is being prepared. It can be said that there have been improved communications between offices and between them and the auditors, with acknowledgement that problems disclosed are best resolved immediately, and at the source wherever possible.

One correction to be made on last year's audit report; it was not my final one. But perhaps this one will be.

Edward McKenzie, Town Auditor

A handwritten signature in dark ink, appearing to read 'Ed McKenzie', with a long horizontal line extending from the end of the signature.

TOWN OF ALBANY, N.H. COMPARATIVE BALANCE SHEET

ASSETS	1996	1997	1998
Cash	\$582,389.00	\$217,047.11	\$ 352,705.15
Investment Account	\$0.00	\$386,340.29	\$ 186,097.00
Taxes Receivable	\$202,308.00	\$180,668.00	\$ 101,490.00
Tax Liens Receivable	\$104,100.00	\$93,778.00	\$ 160,435.85
Trustee Accounts	\$95,689.00	\$121,648.71	\$ 35,389.97
TOTAL ASSETS	\$984,486.00	\$999,482.11	\$ 836,117.97
LIABILITIES			
Accounts Payable	\$0.00	\$9,492.32	\$ 6,115.43
Due to School District	\$543,387.00	\$594,085.00	\$ 454,221.00
Due to Other Funds	\$37,500.00	\$0.00	\$ -
Yield Tax Deposits	\$38,066.00	\$32,200.43	\$ 28,460.69
Reserved from Approp.	\$25,000.00	\$5,510.65	\$ -
Unreserved Fund Balance	\$244,844.00	\$236,545.00	\$ 179,440.00
Trustee Accounts			\$ 7,445.00
Revaluation	\$5,000.00	\$10,254.91	\$ 15,807.91
Cemeteries	\$31,136.00	\$36,306.84	\$ 35,335.65
Special Education	\$49,851.00	\$40,982.15	\$ 48,220.51
Road Construction	\$8,592.00	\$34,102.07	\$ 60,966.11
Chapel	\$1,110.00	\$2.74	\$ 105.67
TOTAL LIABILITIES	\$984,486.00	\$999,482.11	\$ 836,117.97

TRUSTEES OF TRUST FUNDS REPORT
1998

CAPITAL RESERVE	Balance 12/31/97	Deposits	Withdrawals	Interest	Balance 12/31/98
Special Education	\$ 40,982.15	\$ 5,000.00	\$ -	\$ 2,238.36	\$ 48,220.51
Highway Reconstruction	\$ 34,102.07	\$ 25,000.00	\$ -	\$ 1,864.04	\$ 60,966.11
Cemetery Fund	\$ 36,306.84	\$ -	\$ (2,757.88)	\$ 1,786.69	\$ 35,335.65
Chapel Fund	\$ 2.74	\$ 100.00	\$ -	\$ 2.93	\$ 105.67
Revaluation	\$ 10,254.91	\$ 5,000.00	\$ -	\$ 553.00	\$ 15,807.91
Totals:	\$ 121,648.71	\$ 35,100.00	\$ (2,757.88)	\$ 6,445.02	\$ 160,435.85



SUMMARY OF PAYMENTS 1998

Albany School District	\$	994,085.00
Albany, Town of (Tax Lien, Yield Tax, Bell Abatement, Transfers)	\$	100,030.99
American Red Cross (Annual Appropriation)	\$	427.00
American Air Systems (annual furnace maintenance)	\$	97.75
Andersen, Richard (Selectman's salary)	\$	1,000.00
Architectural Woodwork, Ltd (Kitchen cabinet, Spec. Art. # 13)	\$	693.00
Arthur's Memorials (cemetery repairs)	\$	490.00
A T & T (Long distance access fees)	\$	94.34
Backman, Bertil (Supervisor of checklist)	\$	100.00
Bank of New Hampshire (payroll taxes)	\$	2,404.82
Barbour, Thomas (Selectman's salary)	\$	600.00
Bell Atlantic (Phone Service)	\$	1,453.52
Bergeron, Shawn (Helath officer)	\$	55.00
Blow Bros. (Portable toilet at Iona Lake)	\$	360.00
Bowman Business Forms (Tax bills)	\$	500.29
Business Management Systems, Inc. (pro-rated service contract)	\$	38.62
Campbell, Norman (Overpayment of car registration)	\$	39.00
Carroll County MentalHealth (Annual appropriation)	\$	825.00
Carroll County Registry of deeds(Recording fees)	\$	364.64
Central Equipment Co. (Signs)	\$	143.40
Children's Health Center (Annual appropriation)	\$	3,025.00
Children Unlimited (Annual appropriation)	\$	400.00
Coleman, A.J. & Son, Inc. (regular highway maintenance)	\$	57,367.81
Coleman, A.J. & Son, Inc. (Reseal Roads Spec. Art. #9)	\$	221.43
Coleman, A.J. & Son, Inc. (Rain & ice storms)	\$	46,110.98
Coleman Rental (Sweeper)	\$	3,447.50
Compensation Funds of NH (Workmen's comp)	\$	750.00
Computer Port (Computer ink cartridge)	\$	39.49
Computer Tutor (Newtowrking new computers - Spec. Art. #15)	\$	125.00
Conway Police department (Monitor alarm system)	\$	25.00
Conway Public Library (Annual appropriation)	\$	1,475.00
Conway , Town of (Recreation program)	\$	6,523.00
Conway, Town of (Solid waste management)	\$	82,955.00
Conway Village Fire District (Emergency services)	\$	45,450.00
Conway Village Fire District (Precinct Property Taxes)	\$	773.62
Corning Factory (New dishes - Spec. Art. # 12)	\$	557.40
Croto, Ann (Treasurer's salary)	\$	1,100.00
Croto, Ann (reimburse mileage)	\$	44.10
Croto, Willard (Fire warden's salary)	\$	85.12

Croto, Willard (Reimburse mileage)	\$	21.00
Daily Sun (Advertising)	\$	659.32
Darcy, Kevin (Abatement 1997 property tax)	\$	95.00
Davis, Larry (Improvements to Jewell Cemetery)	\$	1,000.00
Dell Marketing (New Computers- Spec. Art. #15)	\$	3,339.00
Department of Agriculture (Dog Licenses)	\$	67.50
Deveau, Karen (Supervisor of checklist)	\$	200.00
Eastern Slope Airport Authority(Annual appropriation)	\$	200.00
Evans Printing Co.,Inc. (Voter registration cards)	\$	35.00
Family Health Center (Annual appropriation)	\$	567.00
Flag Works (New flag)	\$	65.15
Fleet Bank (Payroll taxes)	\$	3,805.70
Freedom Title (Tax Lien Research)	\$	335.00
Gerrish, Lance (Fire warden's salary)	\$	36.68
Gibson Center for Senior Services(Annual appropriation)	\$	1,837.00
Gore, James (Tax abatement 1997 property tax)	\$	174.00
Granite State Minerals (Road salt)	\$	11,270.91
Hanson, Beverly A. (Net payroll)	\$	16,834.80
Hanson, Beverly A. (PB work,reimburse mileage & supplies)	\$	467.47
Harris, James (Fire warden's salary)	\$	18.34
Hastings Law Offices (Legal fees)	\$	19,743.94
Herb Chambers Dealership (Overpayment car registration)	\$	272.50
Holmes, Betty (Dog officer)	\$	200.00
Home-Work (Repair outside doors)	\$	50.00
Hussey Veterinary Hospital (Animal control)	\$	310.00
Jenks Family Trust (Tax abatement 1997 property tax)	\$	16.88
Johnson, Margaret (tax abatement 1997 property tax)	\$	376.00
Jones, Charlotte (Supervisor of checklist)	\$	300.00
Keefe, Sharon (Net payroll)	\$	15,375.14
Keefe, Sharon (Reimburse mileage)	\$	615.90
Kennett Oil Co.,Inc. (Fuel oil for townhall)	\$	963.35
King, Michael (Reimburse tax collector book fee)	\$	25.00
Knox, Stephen (Moderator salary)	\$	150.00
Lawson & Philpot, P.A. (Legal fees for "beach" suit)	\$	9,872.95
Leavitt, Mary I. (Selectman's salary, secretary salary)	\$	1,941.52
Lee, Robert (Custodian's salary)	\$	450.00
Leonard, Dianne (Deputy Clerk/Collector salary, ballot clerk)	\$	1,120.00
Leonard, Dianne (Reimburse mileage,meals, supplies)	\$	170.74
Leonard, Robert (Custodian's salary)	\$	690.00
Leonard, Robert (Reimburse supplies)	\$	35.88
Lexis Law Publishing (RSA updates)	\$	469.66
Lock Shop (Recharge fire extinguishers)	\$	27.15

Lord Electric (Repair emergency lights)	\$	131.50
McKenzie, Cathy (Selectman's salary)	\$	1,000.00
McKenzie Family Trust (Reimburse planning board overcha	\$	22.07
McKenzie, Maxine (Superviisor of Checklist)	\$	100.00
Melendy & Lee (Overpayment 1998 property tax)	\$	150.00
Minuteman Press (Town Report)	\$	843.50
Mt. Valley Business Machines (Office supplies, Chairs-Spe	\$	416.13
Mt. Washington Valley Economic Council(Annual appropriat	\$	212.00
National Market Reports (Town clerk blue books)	\$	260.00
Nelson Communications (Overpayment of car registration)	\$	121.00
NH Assoc. of Assessing Officials (Annual dues)	\$	20.00
NH Assoc. Of Conservation Commissions (Annual dues)	\$	125.00
NH Bituminous (Reseal roads - Spec. Art. # 9)	\$	8,878.57
NH Govt. Finance Officers Assoc. (Annual dues & conferenc	\$	85.00
NH Local Welfare Administrators Assoc. (Annual dues)	\$	25.00
NH Municipal Assoc. (Annual dues & calendar)	\$	507.00
NH Municipal Health Insurance Trust (Insurance)	\$	1,463.40
NHMA- Property Liability Trust (Insurance)	\$	3,401.00
NH Public Depositors'Investment Pool (Trust Funds)	\$	30,100.00
NH, State of (Firefighting equipment)	\$	843.96
NH Tax Collectors' Association (Annual dues)	\$	15.00
NH Town & City Clerks's Assoc. (Annual dues & conference	\$	145.00
Noland Company (Fire warden's safety goggles)	\$	211.68
North Country Council (Annual dues & manual)	\$	631.68
Northtown Associates (Annual assessing & PKC court appea	\$	9,543.81
O'Brien, E.R. Surveying (Copies of tax maps & plans)	\$	50.00
Ossipee Mountain Electronics (Repair fire warden's radios)	\$	33.50
Peoples Heritage Leasing Corp. (Computer program lease)	\$	538.94
Peoples Heritage Bank (George-Overpayment 97 prop tax)	\$	3,000.00
Petty Cash (Replenish petty cash)	\$	813.21
Pike Industries (Cold patch-regular highway maintenace; stc	\$	1,099.92
Pope Security Systems, Inc.(Monitor alarm system & repairs	\$	543.00
Porter Office Machines(Repair town clerk's copier)	\$	66.00
PSNH (General service, outdoor lights, street lights)	\$	1,966.26
PSNH (Emergency assistance)	\$	1,988.23
Quill Corp. (Office supplies)	\$	730.89
Roberts, Emery (Reseal Roads-Spec. Art #9)	\$	400.00
Rod Brooks Communications (Computer wiring- Spec. Art. #	\$	850.00
Rymes Heating Oils, Inc. (Propane for town hall)	\$	178.87
Sandwich, Town of (Solid aste reimbursement-Wonalancet'	\$	300.00
Scott Productions(Video tape Town Meeting)	\$	325.00
Shallow, Blandine (Town Clerk seminar fee)	\$	50.00
Solomon, Dorothy (Reimburse mileage & seminar fee)	\$	80.00
Stamped Envelope Agency (Stamped envelopes)	\$	854.20

Staples (Office Supplies)	\$	99.98
Starting Point (Annual appropriation)	\$	200.00
Tamworth, Town of (Wonalancet Road maintenance)	\$	1,650.00
Taylor, Brian (Fire chief)	\$	100.00
Thorne Surveys, Inc. (Two sets of tax maps)	\$	95.00
T.P.'s Maintenance (Mowing cemeteries)	\$	1,170.00
Treasurer Carroll County (Annual County Taxes)	\$	37,642.00
Trend Business Forms (Dog licenses)	\$	81.71
Tri-County Community Action (Annual appropriation)	\$	1,000.00
Urey, David S. (Selectman's salary, chair)	\$	1,800.00
Urey, David S. (Reimburse supplies)	\$	132.11
U.S. Postal Service (Postage & box rent)	\$	593.48
Vachon, Clukay & Co.,Inc. (1997 Audit)	\$	4,497.50
Valley Vision P.E.G. (Annual appropriation)	\$	1,814.00
Visiting Nurses (Annual appropriation)	\$	579.00
Vizard, Sandra (selectman's salary, treasurer's salary)	\$	1,600.00
Vizard, Steven (Shovel town hall roof)	\$	50.00
Wales, Elaine (Ballot clerk)	\$	80.00
Wales, Richard (Fire warden's salary)	\$	87.12
Wales, Richard (Reimburse mileage)	\$	16.50
Welfare- Emergency Assistance	\$	1,439.60
White Birch Books (U.S.G.S. Maps)	\$	16.00
White Mountain Oil & Propane (Fuel oil for town hall)	\$	409.40
White Ribbon Water (Drinking water for town hall)	\$	189.50
White Sign (Road signs)	\$	122.50
Wiggin, Kenneth Jr. (Fire warden's salary & training)	\$	215.50
Wilbur, Bill (Repair light)	\$	109.50
Young-Knox, Sara (Ballot Clerk)	\$	40.00
Zack, Lisa (Supervisor of checklist)	\$	200.00
Total Checks Written:	\$	1,577,634.02
Bank Service Charges:	\$	429.63
Total Expenditures:	\$	1,578,063.65
Less:		
Albany School District Taxes;	\$	(994,085.00)
Carroll County Taxes	\$	(37,642.00)
Payments to Town of Albany	\$	(99,908.99)
Payment of Conway Village Fires District Precinct Tax:	\$	(773.62)
Sub-total:	\$	445,654.04

Less Special Articles:		
Iona Lake Access	\$	(5,510.65)
Reseal Roads	\$	(9,500.00)
Re-val Capital Reserve	\$	(5,000.00)
Reconstruct Highways capital Reserve	\$	(25,000.00)
Chapel Capital Reserve	\$	(100.00)
New Chairs & Tables	\$	(130.00)
New Dishes for Town Hall	\$	(557.40)
New Kitchen Cabinet	\$	(693.00)
Valley Vision	\$	(1,814.00)
New Computers	\$	(5,002.56)
Sub-total:	\$	392,346.43
Less overpayments:	\$	(4,154.57)
Less Tax Abatements:	\$	(233.88)
BALANCE = MUNICIPAL BUDGET EXPENDITURES	\$	387,957.98
UNEXPENDED BALANCE:		16988.02

**SCHEDULE OF TOWN OWNED PROPERTY
AS OF DECEMBER 31, 1998**

Town Hall- Land	\$	31,950.00
Chapel		32,200.00
New Town hall		152,250.00
Furniture & Equipment		
Chapel - \$6,000		
Town Hall - 27,999		33,999.00
Fire Department Equipment		10,275.00
Albany Covered Bridge		451,780.00
Property acquired by tax deeds:		
Map 8, Lot 24 – formerly Eastman		7,500.00
Map 8, Lot 67 - formerly Gallery et al		6,750.00
Total:	\$	726,704.00



REVENUE FROM
STATE / FEDERAL FOREST LANDS

YEAR	FOREST RESERVE	PILT	YIELD TAXES	STATE LANDS
1990	39,278.25	5,823.15	9,739.18	0
1991	29,118.90	20,398.45	5,237.29	8,993.42
1992	33,846.02	1,874.97	22,715.00	14,936.25
1993	26,086.61	4,092.00	14,904.36	17,815.31
1994	33,764.45	4,092.00	4,404.94	5,368.81
1995	27,516.00	26,672.00	11,424.32	28,634.14
1996	27,819.67	29,379.00	13,833.70	0
1997	29,254.00	26,980.00	17,418.28	0
1998	25,206.00	26,915.00	28,187.72	0



Red Eagle Pond, Passaconaway Road
Photo courtesy E. McKenzie

PLANNING BOARD REPORT 1998

It was another relatively quiet year for the Planning Board in 1998. Boundary Line Adjustments, one of which also required Zoning Board Of Adjustment approval, in January and June, a single 3.7 acre lot subdivided from a 48 acre parcel in February, gravel pit permit renewals in May and June and a Site Plan Review approval in November represented the Board's major activity for 1998.

Cathy McKenzie became the Selectmen's representative to the Board in July. Cathy was on the Planning Board several years ago and her expertise will certainly be an asset for the Board.

In May the Board met with Ann and Frank Wolfe, Albany's representatives to the Route 16 Corridor Study Committee to review the "ideas and planning manual" which resulted from the many meetings of the Study Committee in 1997 and early 1998. A very interesting CD-Rom showing the assets and liabilities along Route 16 was also given to the Board for review. In 1999, "charrettes" will be held in Albany/Madison, Tamworth and Ossipee to brainstorm, review existing regulations and develop planning strategies for the Route 16 Corridor. The Board hopes that the Town of Albany will be well represented at the meetings proposed for Albany/Madison. A special thank you is extended to Ann and Frank Wolfe for their continued interest in the well-being of the Town of Albany.

The Board looks forward to a busy and interesting year and appreciates any and all comments from Albany's citizens.

Arthur Leavitt, Chairman



North Country Council at 25 Years A Letter from the Executive Director

As North Country Council completed its 25th year of operation in 1998, we recalled working with the 279 local boards in the North Country in the completion of over 1300 projects since 1973. Starting as an organization that served five towns in 1973, NCC's membership now encompasses 47 towns, 23 unincorporated places and 2 counties, more political jurisdictions than any other regional planning commission in the state. With this growth in membership, we have seen some extraordinary changes in the last twenty-five years.

In 1973, a first class stamp was 8 cents. A local phone call involved dialing the last four digits of the number on a rotary dial phone. A telephone in a car was the stuff of Dick Tracy. Some of us had photocopy machines, nobody had personal computers yet alone fax machines. A hand held calculator was both a \$100 luxury and a technological marvel.

Hundreds in the North Country worked in shoe and glove factories; many more worked in wood products industries. Employees at Lincoln's paper mill outnumbered workers at Loon Mountain. Ski area operators prayed for natural snow. Snowmobiles were slow, awkward contraptions. A job at a local bank was a lifetime position, and those banks often made loans to established customers on a handshake. General practitioners delivered all the babies in the region; obstetricians and most other specialists were based in Hanover or further south.

Main Streets were dotted with Woolworths and Newberrys. Local dairies left milk in a metal box on your doorstep. Subsidized housing for elderly and families was a novelty. Industrial Parks were in the dream stage. Municipal sewage treatment plants were rudimentary, if they existed at all. At dusk, you could go to the local town dump and watch foraging bears. There were fewer than five master plans in all 51 North Country towns.

There were five traffic lights in the entire 3500 square mile region of the North Country. Except for an isolated section in Littleton, the four lane, 70 mph interstate ended in Lincoln. After 9 p.m., you couldn't buy gas or a cup of coffee north of exit 23. A long distance drive in Coos County after 9:00 p.m. meant utter solitude. Route 115 from Jefferson to Carroll was a trucker's ordeal. Congestion on Route 16 through the Conways was an occasional summertime annoyance.

We had no VCR's, no video stores and no satellite dishes. If we had any TV reception at all, we received channel 8 and a fuzzy channel 3. Few towns were equipped with cable and few of the people in those towns were connected to it. We packed gyms for basketball games and town halls for town meetings. Today, community gatherings are more sparsely attended. We gained ESPN, but we also lost something too.

It seems that, advances in communication and transportation made us less remote from the world but cruelly, they have made us more remote from our own communities. We are now more likely to e-mail someone across the country than we are to have our next door neighbor in for a cup of coffee. Big highways have brought us more visitors. Although they come more frequently, those visitors tend to stay for shorter intervals. Moreover, today's visitors seem to demonstrate less

stewardship of the North Country. When people are less rooted in a place, they are less likely to invest time to make that place better. Yet, the changes and social upheaval we have witnessed cannot be blamed wholly on new technology and infrastructure.

Since 1973, Washington overhauled policies governing banking, energy, environment, international trade and myriad other aspects of our daily life. The impact of new legislation on “community fabric” and local enterprise was deep and far-reaching. Banks and health care providers changed drastically. Some towns sprouted second homes and condominiums while other towns clung tenaciously to mainstay manufacturers and watched those manufacturers decline, disappear or reinvent themselves entirely. Old jobs vanished and new ones emerged. During this time of pervasive economic and social change, NCC helped to write more than 40 master plans with our member towns to guide or limit growth or just to help a town get a handle on its destiny.

The North Country Council is not the same organization it was in 1973, anymore than your town is the same as it was. As your town and its needs changed over the years, our role and response has changed. For example, we will always advocate better roads, rails and trails, but now we endeavor to showcase local landscapes, history and cultural heritage, to get people out of their cars, and to encourage other modes of transportation. Changing times summon new initiatives. Twenty five years ago we worked primarily with municipalities in housing and community planning. Now we also work with social service organizations, health care providers, school districts and non profits to meet new needs. In 1973, our infrastructure work program was focused exclusively on sewer systems, water systems and storm drainage systems, to bring them into compliance with newly established federal regulations. Now, as challenges ranging from solid waste to economic development resist local solutions, our focus has become more regional. In 1999, one of our primary infrastructure goals is to strengthen community, build economic base, supplement our education and health care delivery and encourage a well-informed citizenry by upgrading telecommunication capacity in the region.

The last twenty-five years left NCC with rich legacies. We have an expert knowledge of the North Country and its interface with Concord and Washington. Half of the staff at the Council are North Country natives and the other half have lived here more than half of their lives. Our staff knows what works in the North Country and how to get things done. We have learned to seek incremental improvements through sharing information, evaluating policies, holding forums, building partnerships, linking agencies, informing citizens and state/federal officials, providing technical support and securing funds. Twenty-five years of experience has given us the knowledge and the technology to serve you better. These legacies are the promise of our next twenty-five years of service.

MT. WASHINGTON VALLEY ECONOMIC COUNCIL

The mission of the Mt. Washington Valley Economic Council “to improve and diversify the economic vitality in the Mt. Washington Valley Region” continues to serve as a guiding light for all the activities that the Board of Directors advocates. Helping businesses with legislative issues, providing information such as the “Safety Plan Workshop”, “Electric Coop Forum”, and the ongoing Business Leaders’ Breakfasts and technology sessions, “Bits, Bytes and Business”, as well as the “Industrial Roundtables” are all examples of ways the Council works for business and the community at large. The recent Northland Shoe closing, although located in Fryeburg, did impact area businesses and employees and the Council responded immediately. We were instrumental in the success of the NH Job Council’s machine Tool Training Program. Our revolving loan fund, having provided now four loans to area businesses, continues to grow and the interest from these loans will help contribute to the Council’s sustainability over time.

The Council will continue to explore the possibility of lowering electric costs, which will ultimately benefit all citizens and businesses in the Mt. Washington Valley. With your help, MWVEC can continue to work to strengthen the economies of the twelve towns we serve.



Mt. Washington - Dick Smith Photo- courtesy F. Wolfe

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing ANY outside burning. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are ten Forest Rangers who work for the New Hampshire Division of Forests and Lands, Forest Protection Bureau. State Forest Rangers are available to assist communities with forest fire suppression, prevention and training programs as well as the enforcement of forest fire and timber harvest laws. If you have any questions regarding forest fire or timber harvest laws, please call our office at 271-2217.

There are 2400 Forest Fire Wardens and Deputy Forest Fire Wardens throughout the state. Each town has a Forest Fire Warden and several Deputy Wardens who assist the Forest Rangers with forest fire suppression, prevention, and law enforcement. Early in 1998 we experienced an ice storm, which caused severe damage to forests of New Hampshire. This damage created a greater potential fire hazard as well as safety hazards to many areas of the state. Your local fire warden and Forest Rangers need your assistance in preventing wildfires in these hard hit areas and throughout the State. If you need assistance or information dealing with ice damaged woodlands, please call 1-800-444-8978.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments. This is a critical factor in controlling the size of wildland fires and keeping the loss of property and suppression costs as low as possible.

1998 FIRE STATISTICS

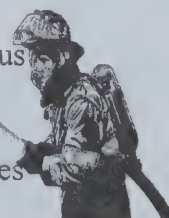
(All Fires Reported thru December 23, 1998)

FIRES REPORTED BY COUNTY

Belknap	44
Carroll	89
Cheshire	67
Coos	18
Grafton	43
Hillsborough	232
Merrimack	108
Rockingham	121
Strafford	64
Sullivan	12
TOTAL FIRES	798
TOTAL ACRES	442.86

CAUSES OF FIRES REPORTED

Smoking	59
Debris Burning	38
Campfire	29
Power Line	14
Railroad	9
Equipment Use	24
Lightning	16
Children	95
OHRV	6
Miscellaneous	53
Unknown	140
Fireworks	6
Arson/Suspicious	16
Illegal	231
Rekindle	43
Disposal of ashes	19



REPORT TO THE TOWNS AND CITIES IN DISTRICT ONE

By Councilor Ray Burton

As one of your elected officials, I am honored to report to you as a member of the New Hampshire Executive Council. This five member elected body acts much like a board of directors of your New Hampshire State Government in the Executive Branch.

In my twentieth year representing this District with 98 towns and four cities, there are many changes I've seen and been a part of in the past. My focus in this report to you is toward the future and some suggestions on how you as citizens might be encouraged to participate in the future.

The following are some ideas and suggestions. The Governor and Council have a constitutional and lawful duty to fill dozens of boards and commissions with volunteer citizens. If you are interested in serving on one or more of these volunteer posts, please send me your resume at the State House and I'll see that it is passed on to Kathy Goode, Governor Shaheen's liaison to the Executive Council, or you may wish to send them directly to the Governor's Office, State House, 107 North Main Street, Concord, NH 03301.

Other resources available to your town/city/county include 10 million dollars (\$10,000,000) through the Community Development Block Grant Program at the **Office of State Planning**. Call Jeff Taylor at 271-2155 to see if your town or area qualifies.

Annually there is available some 10 million dollars (\$10,000,000) available through **New Hampshire Attorney General's Office** for innovative programs for drug and law enforcement, stress programs dealing with youth at risk, assistance to victims, and special programs for victims of domestic violence. For information call Mark Thompson at 271-3658.

Communities may request assistance through the **NH National Guard Army**, General John Blair's Office, for services such as a Drug Detection Dog, Community Presentations on Drug Demand Education and Career Direction Workshops. Telephone number is 225-1200.

The **Office of Emergency Management** at telephone number 1-800-852-3792 is the proper call when an emergency develops in your area such as floods, high winds, oil spills, and ice jams.

State and Federal Surplus items may be purchased at minimum cost. Call Art Haeussler at 271-26-2 for a list and newsletter.

In **New Hampshire Correctional Industries**, there are many products and services for use to towns, cities and counties such as street signs, vehicle decals, printing, car repair, furniture and data entry services, including web page development, call Peter McDonald at 271-1875.

People and businesses looking for work-vocational rehabilitation, job training programs should call **NH Employment Security** at 1-800-852-3400.

NH Department of Environmental Services has available 20% grants for water/waste water projects and landfill closure projects, revolving loans for water/waste water and landfill closure, and also money for Household Waste Collection days call 271-2905. State Revolving Loans has available around 35 to 50 million dollars (\$35,000,000 to \$50,000,000) per year. For information call 271-3505.

Oil Funds - There are five petroleum funds which cover: oil spill cleanup and emergency response; reimbursement for cleanup by owners of: motor fuel underground and above ground tanks; heating oil facilities (primary home owners); and motor oil storage facilities (service stations and automobile dealers). For information call 271-3644. Further, there is a municipal grant fund for construction of used oil collection facilities and operator training. For information call 271-2942.

Household Hazardous Waste Collection Days - Annual grants to cities and towns for collection of household hazardous waste provide dollar for dollar matching funds up to a total of 50% of the costs incurred. For further information call 271-2047.

NH Health & Human Services Department has numerous divisions, providing a variety of services and assistance... mental health, public health, children and youth, etc. All of these may be obtained by calling 1-800-852-3345.

All of your New Hampshire State Government can be accessed by the general phone number at 271-1110 and through the State Webster Internet <http://www.state.nh.us>. Your New Hampshire Government is at your service, please call my office anytime I can be of help. (271-3632 and e-mail: rburton@gov.state.nh.us)

ALBANY CEMETERY COMMITTEE

1998

Our customary spring cleaning and scheduled mowings were accomplished with the help of TP's Maintenance and members of the McKenzie and Farnham families. The spring work was made a bit more challenging due to what is now known as "Ice Storm '98". We were very fortunate no damage was done to the markers.

It seems our resolve of last year, to "concentrate on regular maintenance of all cemeteries along with filling of grave sites, and repair of stones at the Moody Cemetery" has actually allowed us to accomplish more. We have seen to the repair of grave markers at the Moody Cemetery that were most in need and will continue this work through 2001. Signs have been placed at both the Moody and Hammond Cemeteries; the remaining signs should be completed and in place by the end of 1999.

And finally - after talking about it for three or four years, the clearing of the addition to the Jewell Cemetery in Wonalancet has been completed. There will have to be a few unoccupied plots exchanged and the area fenced off, but we are happy to be able to provide burial space to those who have requested same in the past few years.

As a way of getting the information to you we are including the following:

Rules and Regulations

The following Rules and Regulations for the Albany Town Cemeteries were adopted by the Cemetery Trustees 12 April 1995 and amended 2 July 1998 and 5 August 1998. It is the feeling of the Trustees they should apply to all cemeteries cared for by the Town of Albany.

I. Head/Marker Stones

For regular size lots (5' X 12') either upright or horizontal (flush with the ground) markers may be used.

For small, single cremation burial lots only horizontal (flush with the ground) markers will be allowed.

II. Plantings

Live plants shall be restricted to perennial ground cover such as thyme, cemetery phlox, ajuga, myrtle, etc. In the event that a preexisting planting of shrubbery is present on a grave site, the height is not to exceed three (3) feet. If such plantings reach a greater height, the Cemetery Trustees are empowered to remove and dispose of the planting with no notification being required. Out of courtesy to the family, reasonable efforts shall be made to contact the family prior to removal. (Amended 5 August 1998)

III. Flowers

Live flowers may be used above ground. They should be placed in such a manner so as not to interfere with cemetery care. If flowers or arrangements are not removed by the end of the growing season (October - November) by those placing them, they will be removed and disposed of by the Cemetery Trustees.

IV. General Appearance

It is expected that all gravesites will be adorned in keeping with the age and appearance of the particular cemetery. (Added: 2 July 1998)

Any questions may be addressed to:

**Albany Cemetery Trustees
Albany Town Offices
P.O. Box Q
Conway, NH 03818**



High Street Cemetery
Photo courtesy E.
McKenzie

ALBANY CIVIC GROUP
January 1, 1998 to December 31, 1998

Income

Auction	972.40
Book Sales	117.25
Learning Project	750.00
No Bake Sale	160.00
Rummage Sale	202.76
Interest	58.60
Total Income:	\$ 2,261.01

Expenses

Cabinets	100.00
Christmas Party	84.10
Flowers	308.50
Halloween Party	150.00
Postage	<u>66.00</u>
Total Expenses:	\$ 708.60

Beginning Balance:	\$2,781.79
Income	<u>2,261.01</u>
Total Cash:	\$5,042.80
Less Expenses	<u>(708.60)</u>
Ending Balance:	\$4,334.20

Bank Balance:	\$4,328.79
Petty Cash:	<u>5.41</u>
Total Cash Balance:	\$4,334.20

Proceeds from Scholarship Supper go directly to the Scholarship Fund

Respectfully submitted,

Mary I. Leavitt, Treasurer

Not part of Town audit.

ALBANY HISTORICAL SOCIETY

1998

Once again we are pleased to announce the AHS to be not only active, but also slowly continuing to grow. Our membership is presently at 43. On a rather informal quarterly basis we send out 36 newsletters and provide copies to the Albany Selectmen's Office as well as to the Conway Public Library.

Our programs for 1998 dealt mainly with families of Albany's past and what we can learn from them. Two of these families were the Hurleys and the Beals. There are audiotapes at the Chapel – home of our slowly growing collection of Albany memorabilia. You may very well hear them when you visit us there.

Our last program, presented the evening of our potluck supper, explained the Enhanced 911 system as it applies to Albany. Albany has been in the process of accessing this program for about five years. Through the diligent efforts of one of our Town's employees, we should see the completion of this project in 1999.

The Chapel Museum has been open on scheduled days throughout the months of May to October. It is our intent to continue being open through the same months in 1999. Come in often and browse. It is very possible you will see items you used as a child or you remember seeing at the home of an older family member. Donations of Albany memorabilia and genealogical information are always welcome.



Colbath House, Passaconaway Rd
- Photo courtesy R. Bonzey

ALBANY CHAPEL COMMISSION

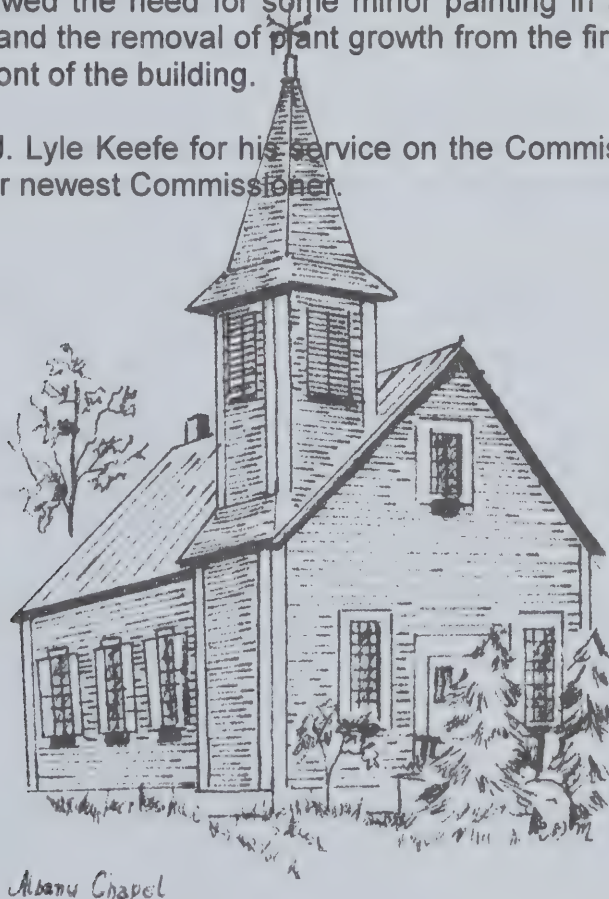
1998

Since the major part of the Commission's work was completed in 1997, the members have settled into a maintenance mode. Stewardship of the Chapel has been placed in the hands of the Albany Historical Society with certain stipulations regarding its use and care. It will continue to be available for weddings and baptisms if sufficient notice is given, and has become the home of the Albany Historical Society. All uses of the building shall be consistent with the deed granting the building to the Town of Albany.

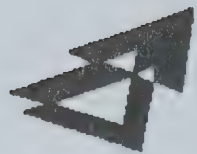
Our annual work is now to check on the condition of both the interior and exterior of the Chapel, notify the Albany Selectmen of any specific needs, address any requests for sanctioned use of the building and report to the Town on an annual basis.

Fall inspection showed the need for some minor painting in a few spots on the lowest clapboards and the removal of plant growth from the first two feet out from the foundation in front of the building.

We wish to thank J. Lyle Keefe for his service on the Commission and welcome George Burt as our newest Commissioner.



Original sketch by Mary I. Leavitt



TRI-COUNTY COMMUNITY ACTION

Serving Coos, Carroll & Grafton Counties

5 FOLSOM ROAD, CENTER OSSISPEE, N.H. 03814
(603) 539-4165 ~ Toll Free 1-888-842-FUEL (3835) ~ Fax (603) 539-9592

To the SELECTMEN and RESIDENTS of the Town of ALBANY:

The Carroll County Community Contact office is a private, non-profit subdivision of Tri-County Community Action. Tri-County Community Action was incorporated in 1965 with a mission that includes "to make the entire community more responsive to the needs and interests of the poor by mobilizing resources and bringing about greater institutional sensitivity." The Carroll County Community Contact office was established in and has operated from our base at 5 Folsom Road, Center Ossipee since 1984. We presently have nine regularly scheduled satellite office sites located throughout Carroll County.

The Carroll County Community Contact office has provided services for 179 of Albany's citizens, processing 96 fuel applications, 7 being elderly and 8 disabled, and linked 68 with other Community Action Programs.

TRI-COUNTY COMMUNITY ACTION HAS SPENT \$15,934.82 ON ALBANY CITIZENS BETWEEN JULY 1, 1997 AND JUNE 30, 1998.

Community Contact is dependent upon funding from your town and neighboring communities county-wide to provide necessary services for the less fortunate citizens in our communities. The local funds are combined with the Community Services Block Grant, Fuel Assistance, New Hampshire Emergency Shelter Grant, Homeless Programs, FEMA and private and corporate benefactors. We also are the conduit through which the USDA Surplus Food gets distributed to the 11 food pantries and 4 dinner bells throughout Carroll County in order to serve our residents.

Carroll County Community Contact has many links to local families. The Fuel Assistance and Weatherization programs are a major gateway for low-income households to interact with our staff in completing applications and receiving benefit. We use FEMA and McKinney Funds in our Homeless Prevention Program.

Carroll County Community Action will be working with TANF recipients in job retention support and post-employment services. Our office is one of six sites statewide for the Family Empowerment and Advocacy Services Program. We also have effective working relationships with energy providers, electric utilities, town welfare officials and other community services and resources.

Carroll County Community Contact is known as a family friendly agency. Our staff has the trust of the entire county. We are able to successfully partner with individual families and assist them with achieving greater self-sufficiency. We generally work with families one-on-one to identify barriers blocking the way to self-sufficiency and the resources to overcome these barriers. We provide information and referral and assisted with advocacy for more than 6,500 households in Carroll County last year.

We have greatly appreciated the support, cooperation and partnership with your elected officials and staff, as well as other social service agencies, residents and our clients.

Much appreciation,

Marge M. Webster
Carroll County Community Contact Director

1998 VITAL STATISTICS ALBANY, NH

DEATHS	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Backes, Harold	August Portland, ME			
Brown, Christopher M.	7/6/98 Concord, NH	Brown, Clifford	Slez, Rosemary	
Backman, Bertil	8/22/98 N. Conway, NH	Backman, Gustav	Person, Elsa	
Martinello, Philip J. Jr.	9/5/98 N. Conway, NH	Martinello, Philip	English, Mary	
Morrill, Ruth T.	10/14/98 Albany, NH			

BIRTHS

CHILD'S NAME	Date of Birth	Place of Birth	Father's Name	Mother's Name
Olson, Axel Paul	8/18/98	N. Conway, NH	Olson, Paul	Olson, Wendy

MARRIAGES

Date	Groom	Residence	Bride	Residence
2/7/98	Ferris, Joseph G.	New Hampshire	Schlesinger, Laurie	New Hampshire
2/14/98	Albrecht Jr., Dwight	New Hampshire	Taylor, Heather J.	New Hampshire
7/18/98	Utz, Michael P.	New York	Clark, Cynthia A.	New York
8/1/98	Renda, John F.	New Hampshire	Schamadan, Barbara	New Hampshire
9/5/98	Malone, Michael G.	Illinois	Chimick, Caren M.	Illinois

ALBANY SCHOOL BOARD REPORT

In reviewing the events of 1998, I am pleased to report that our new management team at the SAU, headed by Dr. Carl Nelson with the able support of Dr. Judith Wooster, has in many ways mitigated our cause for concern. In particular, Dr. Nelson has served as a vigorous and open conduit for communications between us and the Conway School Board. Dr. Wooster, who oversees staff development and curriculum, is working very hard on improving both. In the high school, block scheduling is alive and thriving under the direction of our principal, Carol Blotner. At Conway Elementary, our new principal, Robert Vincze, relates that the homework club and the after school enrichment program are enjoying great success. The programs run from 3 p.m. to 5 p.m. under the supervision and tutelage of three staff members and several parents.

Last year also brought some new and complicated issues that may profoundly affect the way that we provide for education. New legislation and proposed changes in the AREA Agreement may leave us with some very difficult choices.

The state legislature is still grappling with the consequences of Claremont II, the Supreme Court's educational funding decision, leaving us uncertain about how it will impact our ever escalating budget. We hope for an equitable resolution; one that will provide some tax fairness, as well as one that will maintain the high level of excellence that we have a right to expect.

Discussions involving an educational cooperative alliance between Albany, Eaton, Madison, Freedom and Tamworth are progressing, but as of this writing, cost has not been thoroughly investigated. The deliberations have focused primarily on an educational delivery package that will provide services for kindergarten through 12th grade for all the participating towns.

The Conway proposal to repair and reconstruct Kennett High School will very likely go before the Conway voters in March of 2000. If the proposal passes, the residents of our town will have to make a decision as to whether or not to join in the debt. If we decide in the affirmative, we will be tied to the indebtedness for the next 20 years, the length of the bond.

A proposed amendment to our present agreement would allow the Tamworth Charter School to move forward. Any changes to our agreement, however, requires an affirmative vote by each of the AREA towns. This means that it would have to be on a warrant, and without a special meeting, that could not happen until March, 2000.

As events become less ambiguous and options are more fully studied, I intend to lay all these matters before the Town. In the mean time, stay tuned for further developments.

Stanley Solomon
Chairman, Albany School Board

SCHOOL DISTRICT OF ALBANY

SCHOOL BOARD

Stanley Solomon, Chair
Eugene Shannon
Margaret Hand

Term Expires 2001
Term Expires 1999
Term Expires 2000

MODERATOR
Stephen Knox

TREASURER
Brenda Dexter

CLERK
Brenda Dexter

AUDITOR
Vachon, Clukay & Co., PC

SCHOOL ADMINISTRATIVE UNIT NO. 9 PROFESSIONAL STAFF

Dr. Carl J. Nelson, Superintendent of Schools
Dr. Judith S. Wooster, Asst. Superintendent
Maureen Soraghan, Director of Special Services
James Hill, Director of Administrative Services
Becky Jefferson, Director of Budget & Finance
Pamela Merriman, Preschool Coordinator (80%)
Francoise Burdette, Preschool Educator/Consultant (20%)

SUPERINTENDENT'S REPORT

By Dr. Carl J. Nelson

The schools in SAU #9 have entered a new era in the pursuit of excellence in education. Our commitment to improving student performance will best be accomplished through a continuous improvement process. This process provides for a systematic analysis of data obtained from the New Hampshire Educational Improvement Assessment Program, national standardized tests such as the New Standards and California Achievement Test, as well as postgraduate surveys and other locally-gathered information. The benefit of this process is that it provides data-driven decisions that allow staff and administrators to focus energies and resources in areas that have been identified for improvement. It also allows for feedback to the community, teachers, parents, students, and administrators with regard to performance, and helps guide future curriculum and staff development. Further, the process provides guidance with regard to budgeting and resource allocation.

As a way of reporting our progress to parents and the community, we are developing a report card for each individual school. This report card will contain data such as testing results, post-graduate surveys, demographic information, and action plan progress. Each building principal will conduct a meeting to review the report card with parents and community members. The report card will also be available in written form and distributed to board members as well as interested community members.

Special education continues to be an area of focus for the entire SAU. We are responsible for children ages 3 through 21 who have been identified with disabilities. More students in this age bracket are being identified with a broader range of disabilities than ever before. On a district-wide basis, we are reviewing our programs and delivery of services in an effort to both improve the services to students with special education needs as well as providing those services in the most cost-efficient manner. The early learning programs are a good example of cost-effective services and deserve consideration with regard to all students.

Studies of the Valley's birth rates and projections through the year 2005 indicate that the growth rate for school-age youngsters has now leveled off, and a slight decline is predicted. However, the enrollment at the high school

will continue to grow through the year 2005. The need for additional space at Kennett, along with the age of some sections of the building, makes it imperative that we address construction and renovation at Kennett High School.

Other initiatives in SAU #9 include the School to Career Program which is currently being funded by a federal grant, the improvement and expansion of the Region VI Vocational Center which is looking to receive 6.4 million dollars in funding from the state for the purpose of improving and upgrading the program, and our technology program which continues to move forward at all grade levels.

We remain extremely impressed with the quality and dedication of the people that serve this SAU. We have been equally impressed with the desire of the community to improve and support education in the Valley. The board and this administration have made every effort to control spending and at the same time maintain and improve the quality of education and the delivery of services to our students and community. As we move forward in our pursuit of excellence in education, we ask you to remember that an investment in education is an investment in our future and the future of the Mount Washington Valley.

CONWAY ELEMENTARY SCHOOL

Principal's Report

By Robert P. Vincze

Conway Elementary School continues to hum with hard-working students and staff and many exciting activities. Students are simultaneously challenged and supported by a dedicated and talented staff. Our school day begins early with breakfast and continues into the late afternoon. We invite you all to stop in and see what's happening.

Two afternoon programs continue to successfully provide our students with learning experiences that extend beyond the regular school day. The After School Enrichment Program (ASEP) continues to offer a wide range of activities for all K-6 students in Mount Washington Valley. Rock climbing, cooking, computers, basketball, rocketry, costuming and disguises, skating, Majestic Film Festival, school to career explorations, mask making, and violin, viola, and cello lessons are some of the activities already provided

this year. Coordinators Suzanne Birdsall and Mary Willenbrock continue to plan, organize, advertise, and lead fund raising drives. The program grows and widens its scope of offerings with each cycle of events.

The Homework Club, now in its second year, provides after-school academic tutoring and support for students. Funded through a federal grant, the Homework Club's goals are to increase academic achievement by its members, and to provide a safe, healthy, and supportive environment for students to complete homework assignments and successfully meet their academic responsibilities. CES staff members Joan Twombly, Penny Gagnon, and Suzanne Russell work daily with the students during the hours of 3:00-5:00 p.m.

Conway Elementary continues to provide a wide variety of enrichment programs including Math Olympics, Odyssey of the Minds, After-School Math Programs, Reading is Fundamental book distributions, Drama Club, Peer Mediation Leaders, Student Council, and School to Career Explorations. These programs provide students opportunities to extend their learning and apply new skills and knowledge in unique and authentic applications.

The late American imagist poet, William Carlos Williams, titled a simple yet powerful poem, "So Much Depends Upon." Those simple words ring true as we take a moment to reflect on our school. So very much does depend upon our hardworking teachers and staff, our active and caring parents, our supportive community, and our energetic children whom we all serve. It is this complete understanding of our interdependence and the strength that we achieve through this understanding that we continue to teach our children with a strong sense of joy, passion, and mission.

**ALBANY SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE**

To the Inhabitants of the School District of Albany, in the County of Carroll, State of New Hampshire, qualified to vote on District affairs:

You are hereby notified to vote for School District Officers at the Town Hall in Albany on the 9th day of March, 1999. The polls will open for this purpose at 10:00 a.m. and will not close before 6:00 p.m.

ARTICLE 1. To elect a Moderator for the ensuing year.

ARTICLE 2. To elect a Clerk for the ensuing year.

ARTICLE 3. To elect a member of the School Board for the ensuing three years.

ARTICLE 4. To elect a Treasurer for the ensuing year.

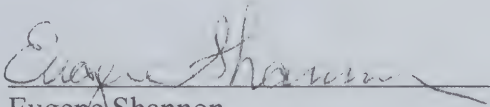
YOU ARE ALSO NOTIFIED TO MEET AT THE SAME PLACE AT 7:00 P.M. TO ACT UPON THE FOLLOWING SUBJECTS:

ARTICLE 5. To see if the District will vote to raise and appropriate the sum of nine hundred seventy-six thousand, four hundred and eight-five dollars (\$976,485.00) for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of the statutory obligations of the District, exclusive of other articles. (Recommended by the School Board)

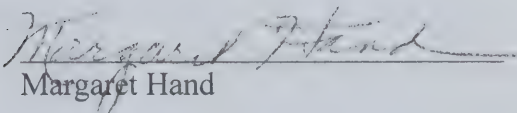
ARTICLE 6. To transact any other business that may legally come before this meeting.

Given under our hands, this 11th day of February, 1999.

Stanley Solomon



Eugene Shannon


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Margaret Hand

A TRUE COPY OF WARRANT - ATTEST

Stanley Solomon


Eugene Shannon


Margaret Hand

Albany School District 1998 Minutes

Article 1. To elect a Moderator for the ensuing year.

Steve Knox votes

Article 2. To elect a Clerk for the ensuing year.

Sharon Keefe 26 votes

Mary Leavitt 4 votes

The following People got 2 votes Sandra Vizard, Dianne Leonard, Elaine Wales, Al Paquette, and Ann Croto. The following people got 1 vote Rita Wells, Steve Knox, Ed McKenzie, Kathy Vizard, Karen Deveau, Amy Hackett, Karen Smith, Dorothy Solomon, Leanne Khoury, and Lisa Zack.

Article 3. To elect a member of the School Board for the ensuing three years.

Stanley Solomon 183 votes

Article 4. To elect a Treasurer for the ensuing year.

Ed McKenzie 8 votes

Ann Croto 8 votes

Brenda Dexter 7 votes

Mary Leavitt 5 votes

Dianne Leonard 5 votes

Sharon Keefe 5 votes

Steve Knox 2 votes

Karen Smith 2 votes

The following all had 1 vote Amy Hackett, Kathy Vizard, Al Paquette, Frank Wolfe, Joyce Paquette, and Crawford Butler.

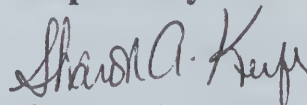
Article 5. Shall the School District accept the provisions of RSA 195 (as amended) providing for the establishment of a cooperative school district, together with the School Districts of Eaton and Conway, in accordance with the provisions of the proposed articles of agreement filed with the school district clerk? After listening to Stan Solomon of the Albany School Board he explained on how much time and effort was put into this Co-op, and that they had just received word that this article failed in Eaton. We still had a secret ballot vote and this article passed by a vote of 59 yes and 38 no.

Article 6. To see if the District will vote to raise and appropriate the sum of nine hundred thirty-four thousand six hundred thirty-eight dollars (\$934,638.00) for the support of schools for the payment of salaries for school district officials and agents, and for the payment of the statutory obligations of the District, exclusive of other articles. Since there was no other alternative to this article, it pass with out any discussion.

Article 7. Shall we adopt the provisions of RSA 194-B, implementing an open enrollment school program for the grades 9-12? Shall no more than thirty percent (30%) of the district's current enrollment, grades 9-12, be eligible for tuition to attend an open enrollment school located outside the district? Shall no more than zero percent (0%) of the district's current pupil enrollment , grades 9-12, be eligible to attend an open enrollment school located within the district. (submitted by petition). The amendment reads as follows Shall we adopt the provision of RSA 194:b, regarding open Enrollment School ? " And shall no more than 30 % of the districts current pupil enrollment be eligible for tuition to attend the School District ?" And shall no more than 0 % of the districts current pupil enrollment be eligible for tuition to attend open Enrollment School located inside the School ?" And shall the open enrollment provision be limited to grades 9-12; with fund Contingence upon the mutual agreed release of students from Area Agreement ?" There was much discussion on this article and after clarifying the differences this article passed as amended.

Article 8. To transact any other business that may legally come before this meeting. There was no other business . The meeting Adjourned at 8:20pm.

Respectfully Submitted,


Sharon A. Keefe

ALBANY SCHOOL DISTRICT

Balance Sheet

June 30, 1998

	General <u>Account</u>
<u>ASSETS:</u>	
Cash	\$29,099.71
Intergovernmental Receivables	<u>35,085.00</u>
TOTAL ASSETS	\$64,184.71
<u>LIABILITIES AND FUND EQUITY:</u>	
Other Payables	\$ 598.12
Deferred Revenues	25,206.23
Unreserved Fund Balance	<u>38,380.36</u>
TOTAL LIABILITIES AND FUND EQUITY	\$64,184.71

STATEMENT OF REVENUES

For the Fiscal Year Ended June 30, 1998

	General <u>Account</u>	
<u>REVENUE FROM LOCAL SOURCES:</u>		
Taxes	\$769,085.00	
Earnings on Investments	<u>668.90</u>	
TOTAL LOCAL REVENUE		\$769,753.90
<u>REVENUE FROM STATE SOURCES:</u>		
Foundation Aid	\$ 20,262.49	
Other	<u>8,250.00</u>	
TOTAL REVENUE FROM STATE SOURCES		28,512.49
<u>REVENUE FROM FEDERAL SOURCES:</u>		
Indirect Federal Aid	\$ 8,288.81	
Revenue in Lieu of Taxes	<u>\$ 29,253.59</u>	
TOTAL REVENUE FROM FEDERAL SOURCES		<u>37,542.40</u>
TOTAL REVENUE		\$835,808.79

ALBANY SCHOOL DISTRICT
1999-2000 BUDGET

FUNCTION	OBJECT/DEPT	DESCRIPTION	ADOPTED BUDGET 1997-98	ACTUALS 1997-98	ADOPTED BUDGET 1998-99	PROPOSED BUDGET 1999-2000
1100		REGULAR EDUCATION				
	561-101	Tuition, Elementary (71/5K)	432,000	445,026.05	444,600	441,000
	561-102	Tuition, Jr. High (28)	111,600	93,462.93	159,900	187,600
	561-103	Tuition, Sr. High (26/3)	175,000	155,989.27	183,000	183,700
		TOTAL 1100 REGULAR EDUCATION	718,600	694,478.25	787,500	812,300
1200		SPECIAL EDUCATION				
	330-120	Occupational/Physical Therapy	4,320	2,633.48	3,700	3,800
	330-135	Extended School Year	2,825	3,191.28	4,374	5,255
	563-109	Private Tuition	58,829	60,586.33	60,350	63,400
		TOTAL 1200 SPECIAL EDUCATION	65,974	66,411.09	68,424	72,455
2140		PSYCHOLOGICAL SERVICES				
	330-120	Testing/Counseling	3,500	1,360.00	2,500	4,000
		TOTAL 2140 PSYCHOLOGICAL SERVICES	3,500	1,360.00	2,500	4,000

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ALBANY SCHOOL DISTRICT
1999-2000 BUDGET

FUNCTION	OBJECT/DEPT	DESCRIPTION	ADOPTED BUDGET 1997-98	ACTUALS 1997-98	ADOPTED BUDGET 1998-99	PROPOSED BUDGET 1999-2000
2150		SPEECH SERVICES				
	330-120	S/L Evaluations	2,700	211.53	1,000	6,500
	TOTAL 2150 SPEECH SERVICES		2,700	211.53	1,000	6,500
2310		SCHOOL BOARD SERVICES				
	523-37	Insurance, Treas. Bond	100	0.00	100	60
	110-74	School Board Salaries	400	400.00	400	400
	390-47	Census	400	0.00	0	0
	390-74	Treasurer's Salary	150	150.00	150	150
	380-47	Legal/Professional Services	500	1,365.78	1,500	1,500
	380-47	Cooperative Planning Committee	1,000	403.56	500	500
	390-47	Audit	750	0.00	1,100	0
	390-74	Salary, Clerk	50	50.00	50	50
	390-117	School Board Expenses	400	100.00	400	400
	TOTAL 2310 SCHOOL BOARD SERVICES		3,750	2,469.34	4,200	3,060
2320		OFFICE OF SUPERINTENDENT				
	351-104	SAU #9 Share	11,190	11,189.56	11,505	10,251
	TOTAL 2320 OFFICE OF SUPERINTENDENT		11,190	11,189.56	11,505	10,251

ALBANY SCHOOL DISTRICT
1999-2000 BUDGET

FUNCTION	OBJECT/DEPT	DESCRIPTION	ADOPTED BUDGET 1997-98	ACTUALS 1997-98	ADOPTED BUDGET 1998-99	PROPOSED BUDGET 1999-2000
2550		PUPIL TRANSPORTATION				
	513-120	Cont. Services-Reg. Trans.	48,204	49,275.20	49,649	49,649
	513-120	Cont. Services-Reg. Trans.	3,100	3,636.00	1,260	2,520
	563-120	Cont. Services-Sp. Ed.	1,700	5,604.86	3,600	15,750
		TOTAL 2550 PUPIL TRANSPORTATION	53,004	58,516.06	54,509	67,919
5250		CAPITAL RESERVE				
	880-105	Transfer Reserve - Sp. Ed.	5,000	5,000.00	5,000	0
		TOTAL 5250 CAPITAL RESERVE	5,000	5,000.00	5,000	0
		TOTAL APPROPRIATION	863,718	839,635.83	934,638	976,485
		SUPPLEMENTAL APPROP-REGULAR EDUC. TUITION	30,000		0	0
		SUPPLEMENTAL APPROP-SPECIAL EDUCATION				
		GRAND TOTAL APPROPRIATION	893,718	839,635.83	934,638	976,485

ALBANY SCHOOL DISTRICT
ESTIMATED REVENUE

	ACTUAL RECEIPTS 1997-98	ESTIMATED REVENUE 1998-99	ESTIMATED REVENUE 1999-2000
	<hr/>	<hr/>	<hr/>
Unencumbered Balance	42,207	38,380	20,000
REVENUE FROM STATE/FEDERAL SOURCES:			
Foundation Aid	20,262	4,831	59,173
Catastrophic Aid		0	
Kindergarten Aid	8,250	9,000	9,000
Medicaid Reimbursement	8,289	2,000	5,000
National Forest Funds	29,254	25,206	25,000
REVENUE FROM LOCAL SOURCES:			
Other Local Revenue	669	1,000	1,000
Supplemental Approp-Tuition	0	0	0
Supplemental Approp-Spec Educ	0	0	0
Cap. Reserve	<hr/>	<hr/>	<hr/>
Total Revenue	108,931	80,417	119,173
DISTRICT ASSESSMENT	769,085	854,221	857,312
	<hr/>	<hr/>	<hr/>
GRAND TOTAL REVENUE	\$878,016	\$934,638	\$976,485

CONWAY SCHOOL DISTRICT
1998-1999 ELEMENTARY TUITION CALCULATIONS
OCTOBER 30, 1998

	ACTUAL ELEM. GENERAL FUND EXPENDITURES 1997-98

1100 Regular Education	2,863,829.18
1200 Special Education	1,312,804.85
1400 Co-Curricular Education	5,249.00
2120 Guidance Services	125,282.27
2130 Health Services	79,832.62
2140 Psychological Services	7,943.03
2150 Speech Services	207,488.61
2210 Improvement of Instruction	41,253.32
2220 Educational Media	141,615.45
2310 School Board Services	46,923.97
2320 Office of Superintendent	188,916.41
2410 Office of Principal	290,869.77
2540 Operation/Maintenance of Plant	459,845.05
2550 Pupil Transportation	147,541.46
2600 Evaluation Services	2,047.66
2900 Other Support Services	103,888.60

TOTAL ELEM. GENERAL FUND EXPENSES	\$6,025,331.25 *
LESS: Transportation	(147,541.46)
LESS: Spec. Educ.(Conway Only&Direct Reim)	(821,805.66)
LESS: Spec. Educ. Psych. (2140)	(7,782.23)
(Conway Only)	-----
TOTAL FOR TUITION CALCULATION	\$5,048,201.90
DIVIDED BY 1997-98 ELEMENTARY ADM	898.0

	\$5,621.61
PLUS 2% RENTAL FEE (1998-99)	**

1998-1999 CONWAY ELEMENTARY TUITION RATE	\$5,871.85
1998-1999 JOHN FULLER ELEM. TUITION RATE	\$5,950.27
1998-1999 PINE TREE ELEM. TUITION RATE	\$5,962.45

*Does not include Federal Projects/Lunch

** CONWAY ELEM 2% RENTAL	\$250.24
** JOHN FULLER ELEM 2% RENTAL	\$328.66
** PINE TREE ELEM 2% RENTAL	\$340.84

CONWAY SCHOOL DISTRICT
1998-1999 JUNIOR HIGH TUITION CALCULATIONS
OCTOBER 30, 1998

	ACTUAL JR.HIGH GENERAL FUND EXPENDITURES 1997-98

1100 Regular Education	1,229,665.73
1200 Special Education	390,241.22
1400 Co-Curricular Education	62,150.18
2120 Guidance Services	65,426.53
2130 Health Services	14,810.40
2140 Psychological Services	19,311.36
2150 Speech Services	19,659.58
2190 Other Support Services	25,665.10
2210 Improvement of Instruction	9,329.78
2220 Educational Media	32,938.41
2310 School Board Services	19,569.68
2320 Office of Superintendent	78,787.72
2400 School Administration	140,002.25
2540 Operation/Maintenance of Plant	319,517.10
2550 Pupil Transportation	63,080.18
2600 Evaluation Services	290.95
2900 Other Support Services	38,863.82
4300 Architect Services	10,932.80

TOTAL JR HIGH GENERAL FUND EXPENSES	\$2,540,242.79 *
LESS: Transportation	(63,080.18)
LESS: Spec. Educ.(Conway Only&Direct Reim)	(104,151.07)
LESS: Spec. Educ. Psych. (2140)	(4,465.00)
(Conway Only)	-----
TOTAL FOR TUITION CALCULATION	\$2,368,546.54
DIVIDED BY 1997-98 JR HIGH ADM	373.7

	\$6,338.10
PLUS 2% RENTAL FEE (1998-99)	\$327.61

1998-1999 CONWAY JUNIOR HIGH TUITION RATE	\$6,665.71

*Does not include Federal Projects/Lunch

CONWAY SCHOOL DISTRICT
1998-1999 HIGH SCHOOL TUITION CALCULATIONS
OCTOBER 30, 1998

	ACTUAL HIGH SCHOOL GENERAL FUND EXPENDITURES 1997-98

1100 Regular Education	1,998,683.50
1200 Special Education	622,775.75
1300 Vocational Education	425,082.99
1400 Co-Curricular Education	196,584.66
2120 Guidance Services	173,337.86
2130 Health Services	35,245.79
2140 Psychological Services	35,635.94
2150 Speech Services	45,359.70
2190 Other Support Services	60,756.54
2210 Improvement of Instruction	20,119.09
2220 Educational Media	76,552.82
2310 School Board Services	41,626.11
2320 Office of Superintendent	167,587.13
2400 School Administration	376,531.41
2540 Operation/Maintenance of Plant	764,788.13
2550 Pupil Transportation	147,542.46
2600 Evaluation Services	618.89
2900 Other Support Services	73,588.33
4300 Architect Services	23,232.21

TOTAL HIGH SCHOOL GENERAL FUND EXPENSES	\$5,285,649.31 *
LESS: MT.Washington Valley Academy (Separate Cost Unit)	(131,194.06)
LESS: Revenue-Driver Educ	(30,450.00)
LESS: Revenue-Voc Exchange	(13,087.58)
LESS: Revenue-CoCurricular	0.00
LESS: Transportation	(147,542.46)
PLUS: HS Student Activities Transp.	16,177.48
LESS: Spec. Educ.(Conway Only&Direct Reim)	(335,058.71)
LESS: Spec. Educ. Psych. (2140) (Conway Only)	(270.00)

TOTAL FOR TUITION CALCULATION	\$4,644,223.98
DIVIDED BY 1997-98 HIGH SCHOOL ADM	795.9

	\$5,835.19
PLUS 2% RENTAL CHARGE (1998-99)	\$327.61

1998-1999 CONWAY HIGH SCHOOL TUITION RATE	\$6,162.80

*Does not include Federal Projects/Lunch

G&C

GRZELAK AND COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Laconia Office (603) 524-6734
FAX (603) 524-6071

MEMBERS
American Institute of Certified
Public Accountants (AICPA)
New Hampshire Society of
Certified Public Accountants
AICPA Division for CPA Firms—
Private Companies Practice Section

INDEPENDENT AUDITOR'S REPORT

To the Board
School Administrative Unit #9
Conway, New Hampshire

We have audited the accompanying general-purpose financial statements of the School Administrative Unit #9 as of and for the year ended June 30, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of the School Administrative Unit #9 management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amounts that should be recorded in the General Fixed Assets Account Group are not known.

In our opinion, except for the effect on the general-purpose financial statements of the omission described in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the School Administrative Unit #9 as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Grzelak + Company, P.C.

GRZELAK AND COMPANY, P.C., CPA's
Laconia, New Hampshire
July 31, 1998

SCHOOL ADMINISTRATIVE UNIT NO. 9
1999-2000 Budget

	<u>Func-</u> <u>tion</u>	<u>Adopted</u> <u>Budget</u> <u>1998-99</u>	<u>Adopted</u> <u>Budget</u> <u>1999-2000</u>	<u>Albany's</u> <u>Share</u> <u>1.58%</u> <u>1999-2000</u>
Special Education	2190	\$144,030	\$145,941	\$ 2,308.39
Improvement of Inst.	2210	23,673	26,073	412.40
School Board Services	2310	10,448	9,641	152.49
Superintendent	2320	165,483	163,764	2,590.30
Asst. Superintendent	2321	82,003	79,514	1,257.70
Business/Finance	2521	204,238	209,650	3,316.10
Operations/Maintenance	2620	<u>20,762</u>	<u>24,033</u>	<u>380.14</u>
Gross Budget Total		\$650,637	\$658,616	\$10,417.52
Plus Federal Projects		+ 65,000	+ 65,000	+ 1,028.12
Minus Estimated Revenue		<u>- 73,500</u>	<u>- 75,500</u>	<u>- 1,194.20</u>
Net Total Expenses		\$642,137	\$648,116	\$10,251.44
(District Apportionment)				

ENROLLMENT

(as of November 30, 1998)

Total K-6 78

Total 7-12 46

Kindergarten	13		
Transition	2	Grade 7	13
Grade 1	6	Grade 8	10
Grade 2	14	Grade 9	7
Grade 3	9	Grade 10	7
Grade 4	12	Grade 11	4
Grade 5	11	Grade 12	5
Grade 6	11		

